No. II-45024/07/ITBP/IA (Dte.)/SOP/Audit/2025- 407
Directorate General, Indo-Tibetan Border Police,
Ministry of Home Affairs, Govt. of India,
Block No. 2, CGO Complex,
Lodhi Road, New Delhi-110003.

Dated- 13/06/2025

STANDARD OPERATING PROCEDURE NO.01/2025 (INTERNAL AUDIT)

SUBJECT- CONDUCT OF INTERNAL AUDIT BY THE IA WING,DTE GENERAL. SOP FOR AUDIT OF ITBP UNITS/FORMATIONS

1. GENERAL INTRODUCTION:

The primary aim of audits and inspections is to establish a system of checks and balances in the Force and to verify and review whether Units/Formations of the Force are complying with the rules, instructions, policies and procedures issued by the Government of India as well as Directorate General, ITBP from time to time to ensure accountability, transparency, and good governance. In ITBP, a robust multi-tiered audit and inspection structure exists to maintain financial discipline, operational efficiency, and effective utilization of government funds. These audits and inspections help identify deviations, ensure compliance of existing policies and procedures, and promote corrective actions where necessary.

a. External Audit Agencies:

External audits are conducted by independent agencies to ensure unbiased assessment and adherence to Government of India regulations.

(I) MHA Audit:

Conducted every five years by a dedicated team from the Ministry of Home Affairs (MHA). This audit focuses on examining all records related to government procurement, verifying compliance with laid-down policies, procedures, and financial guidelines. It plays a crucial role in ensuring that funds are spent judiciously and in line with the objectives of the department.

(II) AG Audit:

Carried out every two years by the State Auditor General's team. The audit covers all administrative and financial records of the respective unit or formation. It ensures that the financial practices of the organization conform to state and central auditing standards, identifying procedural lapses and suggesting improvements.

b. Internal Audit by the Audit Wing of the Force:

Internal Audit by the Internal Audit Wing of the Force for all the Formations is generally being conducted every two years which acts as an additional layer of scrutiny.

In addition to both external and internal audits, inspections at regular intervals are invariably conducted by senior officers, including Deputy Inspectors General (DIGs) of SHQ annually and Inspectors General (IGs) of Frontier Headquarters biennially spanning a period of one to two weeks. These inspections involving thorough physical on ground test checks and verifications provide an overarching review of administrative, operational, and financial functions, reinforce discipline, and ensure uniform implementation of policies across all formations.

This comprehensive audit and inspections framework not only safeguard public funds but also enhances the overall credibility, preparedness, and accountability of the organization.

With a view to optimize the scarce audit resources and to ensure that there is no duplicacy of efforts, the scope and procedure of the Internal Audit are being laid out through this SOP.

2. SCOPE & FUNCTIONS:

The I.A. Wing will work directly under the overall supervision of IFA. The Internal Audit (Dte.) shall check the initial accounts maintained in the Unit/ Formations to ascertain the extent of compliance to the rules and regulations, system and procedures etc. in the accounting and financial matters. The scrutiny would cover checking of all accounting records including those relating to fund accounts, loans and advances, disposal of condemned stores and review of the installation equipment, tools and plant.

3. INTERNAL AUDIT AIM:

The main purpose of Internal Audit is to verify and review whether Units/Formations of the Force are complying with the rules, instructions, policies and procedures issued by the Government of India as well as Directorate General, ITBP from time to time. This audit shall thoroughly evaluate the processes of procurement, authorizations, and utilization of government funds, ensuring that each activity is carried out as per prescribed procedures, is within the allocated budget, and conforms to the standards of financial propriety and accountability. By doing so, the Internal Audit enhances financial discipline and contributes to effective resource management across all levels of the organization.

4. PROGRAMME OF INTERNAL AUDIT:

(a) The internal audit program for each team will be chalked out by the I.A. Wing with the approval of the IFA on quarterly basis that is 1ST April to 30TH June, first July to 30ST September and so on. Timely intimation of the proposed visit of audit team will be sent to all the offices on quarterly basis in such a manner that the unit and formation whose internal audit is planned in a particular quarter will be intimated the schedule before the 1ST day of the month preceding the quarter in which the audit is proposed.

(b) I.A. Wing will maintain a register of I.A. team program properly.

5. FREQUENCY OF INTERNAL AUDIT:

The audit of all the units/formations shall be conducted on a biennial basis (once every two years), covering approximately 50% of ITBP battalions/formations every year. This staggered approach will ensure that all units are audited within a two-year span, enabling consistent financial checks and accountability.

6. DURATION OF INTERNAL AUDIT:

Duration of audit for all the formations will be normally for 6 to 10 working days. However in exceptional circumstances depending upon the general health of accounts of a particular Unit/formation, the number of days can be increased with the specific approval of the DG ITBP.

7. **COMPOSITION OF I.A.TEAM:**

The composition of I.A. team is as under:-

- Accounts Officer- 01 (Overall supervision of the I.A. Team)
- Inspector (Accountant)- 01
- SI/ASIs (CM)- 02 or 03 (As per requirement)

8. **QUALIFICATION FOR I.A. TEAM:**

For conduct of quality audit of the records of the Force, it is essential to depute qualified staff for conduct of audit of an establishment. Currently, some officials of the rank of Sub Inspector/Assistant Sub Inspector of CM Cadre are being deputed for conduct of audit of units/formation but they do not have any sufficient service experience and appropriate specialized qualification for conducting the audits. In view of above, following qualification is required for the officers and subordinate officers nominated by the IA Wing, Dte General for conduct of audit of any Unit/Formation of ITBP:-

Rank	Qualification
DC/AO AC/AO	Qualified 08 Weeks Cash & Account Course conducted by ISTM.
Inspector/Accountant	Qualified 08 Weeks Cash & Account Course conducted by ISTM
Inspector/CM, Sub Inspector/CM or Asstt. Sub. Inspectors/CM	-15 year service experience In CM Cadre for Inspector/CM and 12 year service for SI & ASI/CM out of which Minimum 5 yrs posting in Field Units. -Qualified Minimum 05 days financial related course from National Institute of Financial Management, (NIFM) Faridabad or any similar course of same duration from some equivalent institute.

In case sufficient pool of qualified personnel is not currently available with the IA Wing, then Inspectors and Sub Inspector CM posted with IA wing shall be nominated for the desired course in such a way that all the officials qualify the course within a period of 1 (One) year from the date of issue of this SOP. The above qualification conditions can be relaxed for a period of 1(One) year after which approval shall be obtained by IFA from DG ITBP before detailing non eligible officials for the Audit.

9. **DUTIES OF INTERNAL AUDIT:**

a. The duties of I.A.(Dte.), shall include the following:-

i. Prepare annual and quarterly plan to conduct I.A.

ii. Watch over the implementation of the prescribed procedures and the orders issued from time to time.

iii. Scrutiny and check of payments and accounting work of the unit/Formations.

iv. Review the system generated reports used for receipts, payments and accounts to test check their authenticity.

v. Examining the banking system to suggest improvement in the payment processes;

vi. Coordination with other Ministries and CGA on the IA procedures;

vii. Periodical review of all accounts records;

viii. Pursuance/settlement of audit objections through Quarterly reports and physical verification during next audit.
ix. Examine and report irregularities brought to its notice by the PAO and Pr. PAO.
x. Scrutinize purchase procedures in the office audited.
xi. Checking of procedures with regard to disposal of assets to ensure that adequate procedure exists for scrapping/condemning and the same is followed;
xii. Scrutiny of records of procurement, tendering, GeM, approvals and award of work/service/contract.

10. PROVISION OF FACILITIES FOR CONDUCT OF AUDIT:

It shall be the duty of the Head of the Office of the auditable entity to provide appropriate and reasonable office accommodation and other office amenities to the audit team during the audit duration.

11. NATURE OF CHECKS TO BE EXERCISED BY INTERNAL AUDIT:

CHEQUE DRAWING/NON-CHEQUE DRAWING DDOs: I.A. team will exercise the following checks during audit of accounts records of auditee offices:-

a. All the required accounts records are maintained in the prescribed forms.
b. Payments made by the Cheque Drawing DDOs are in accordance with the rules and orders governing them, with correct arithmetical calculation and proper recoveries/deduction made from the bills. It will further be checked whether the list of payments with paid vouchers are sent by them every week to the concerned PAO by the prescribed dates, and as per given instructions.
c. The instructions for the maintenance of Cash Book, Contingent Register, Stock and Stores Accounts, Log Books and other account records are duly observed.
d. Purchases are made as per rules and orders governing them and the reasons recorded for the cases where lowest quotations are not accepted.
e. All sub-vouchers pertaining to contingent charges/bills that are not required to be sent to the PAO are available in the office, are otherwise in order and properly cancelled.

12. RECORDS, DOCUMENTS TO BE MADE AVAILABLE TO THE I.A. PARTIES:

The Head of the Offices will be intimated of the dates of audit well in advance as per the timelines given in Para 4 above. A list/data of records as per ANNEXURE-1, proposed to be examined during I.A. shall also be prepared and handed over to the auditee on their arrival.

13. DENIAL OF SHARING THE DOCUMENTS:

Auditee office shall afford all reasonable facilities to the Audit Team for the discharge of their functions, and furnish all possible information required by the team for the preparation of any official account or report, payments and internal audit and auditee office shall not withhold any information, books or other documents as mentioned in ANNEXURE-1 and required by the "Audit Officer or Audit Team".

14. ISSUANCE OF AUDIT MEMO:

I.A. Team will issue audit memo serially to auditee in the prescribed format and reply of para raised from auditee will be asked within 02 days. Reply of memo from auditee will be signed by competent authority with the approval of Head of Office. Format of Memo is provided at ANNEXURE-2.

15. DISCUSSION & PREPARATION OF AUDIT REPORTS:

The Accounts Officer/ Team In-Charge of I.A. will ensure that the draft audit report is discussed with Head of concerned Unit/Formation on completion of Internal Audit and on the basis of production of authentic documents in support of the para raised may be considered as dropped on the spot and after discussion HOO will put their sign in the audit report with their remarks that "Seen and discussed" or other comment as deemed appropriate.

Audit reports shall be prepared within one week and issued immediately after the approval of IFA to concerned unit/formations for further compliance.

16. REPORTING UP ON THE AUDIT ENGAGEMENT:

The auditor must check if he has reviewed all working papers as per ANNEXURE-1 for audit observations before final preparation and entry of paras raised. The report must be created adhering to the 5C framework which has the following objectives:-

a. Criteria: What should exist? The benchmarks or expectations identified as the basis against which audit evidence is compared. (e.g. Policy, SOP, Norm, etc.)

b. Condition: What exists? The factual evidence found in the course of the audit. The condition identifies the nature and the extent of the observation. A clear and accurate statement of condition evolves from the auditor's comparison of actual evidence with appropriate criteria.

c. Consequence/Effect/Impact: What effect did it have? The risk or exposure to the institution and/or others as a result of the difference between the criteria and the condition should be recorded. The effect establishes the actual or potential impact of the condition. The significance of a condition is usually judged by its effect. It can be expressed in quantitative terms. To warrant reporting, an effect should be sufficiently serious to justify the action (and related cost) to correct the difference (the deficiency).

d. Cause: Why did it happen? The possible or likely reason for the difference between the expected and actual condition should be explored. The cause may be obvious or may be identified by deductive reasoning. The identification of similar causes for a number of observations may highlight an underlying risk and the audit recommendation should address it. Identification of the cause of an unsatisfactory condition is a prerequisite to making a meaningful recommendation for corrective action.

e. **CORRECTIVE ACTION/ RECOMMENDATION**: What should be done? The actions suggested or required to correct the situation and prevent future occurrences. The relationship between the audit recommendation and the underlying cause of the condition should be clear and logical. In developing sound recommendations, the IA ensures that the recommended action is within the scope of the auditee, addresses the cause and not just the symptoms, and is viable.

17. DRAFTING AND PROCEDURE FOR SUBMISSION OF AUDIT REPORT:

The audit reports should be written in polite and dispassionate language pointing out the risks and/ or irregularities, rather than sounding accusatory. Offensive and strong words, sarcastic language etc. should not figure in the report on any account. At the same time suppositions, assumptions or allegations shall be avoided in the reports. Further, the facts recorded in the reports should be based upon the available documents and records and only inevitable conclusions should be drawn. For every observation there must be some evidence. There should be no reference to judgmental inferences, for example fixing of responsibility for any irregularity, as it is for the administrative authorities to take action in the matter. The audit report should be in two parts, Part-I comprising of Introductory Report and Part-II comprising the irregularities noticed during current audit. Account Officer (Audit) should take up all the outstanding paras pertaining to an office during subsequent audit and settle them to the extent possible, through on the spot verification of compliance. Where settlement is not possible, outstanding paras with their updated position should be taken as part of the new report and the old report(s) should be considered as settled.

Routine errors or omissions or commissions noticed during the course of audit may be got rectified on the spot. Audit reports should also be invariably discussed with the Heads of Offices inspected, and their comments if any, should be suitably incorporated in the report. Inspection reports should be issued only after same have been vetted at the headquarters, with one copy issued to the Head of Office inspected. Important points arising out of the I. A. should also be brought to the notice of DG ITBP by the IFA/FA. The assessment of procedural risks that may be noticed or any suggestions that may arise on account of I.A. should be incorporated in the report as an aid to the auditee for improving the process under review. Also, any major systemic deficiency, which requires urgent action should be clearly brought out and reported to the DG ITBP I.A. Party should also review all the outstanding paras at the time of next inspection.

18. SETTLEMENT AND PURSUANCE OF AUDIT PARA:

On receipt of I.A. report from Audit, Directorate, concerned office will take appropriate action and send compliance report along with supporting documents to next higher office within 02 months for further necessary action/ settlement. Compliance report submitted by concerned office must be signed by head of concerned office and if the same is sent through e-office, all the related documents shall be hyperlinked in legible condition.

Recoveries of over payment of pay and allowances etc considered genuine by the Head of Office shall be started immediately and other cases wherein there is difference of opinion or representations are received shall be dealt separately. Audit para raised for a particular formation will be settled at the next higher formation level if proper justification for the same is submitted by the respective formation. But In cases where the settlement of some para involves the exercise of financial powers, the same will be settled by the higher authority in whose financial competence as per the DFPR the case lies. While disposing of Audit Paras the Competent authority(CA) shall take into consideration that cases of financial irregularities may fall into two categories:-

a. Cases where there are procedural mistakes.

b. Cases where there are losses to exchequer due to negligence.

In cases where there are procedural mistakes, the competent authority while settling the audit paras will also suggest remedial measures so that recurrences of such instances can be avoided in future. Similarly, in the cases where there are losses to exchequer due to negligence, the competent authority (CA) will take action as deemed fit against the erring officials.

The progress made towards the settlement of outstanding objections should be reviewed on quarterly basis and appropriate action taken to ensure speedy settlement. A quarterly report will be submitted by the formations to the IFA incorporating the details of the paras settled during the quarter. During the next audit of the unit/formation, the internal audit can review and satisfy itself about the settlement of the Audit Paras during the intervening period.

19. REGIMENTAL/PRIVATE FUNDS:

Regimental and private funds—such as the Sports Fund, Grain Shop, Liquor canteen, Wet Canteen, and KPKB Canteen etc are categorized as regimental institutions. As such, these fall outside the purview of the General Financial Rules (GFR) 2017 and are not subject to routine audits.

These funds are generally managed at the unit level and are governed by internal codal formalities and administrative guidelines rather than government financial regulations (GFR). Therefore, they are exempt from the standard scope of IFA audits conducted under this framework.

However, in cases where specific instructions or directions are issued by the Director General, ITBP, a special audit of these regimental or private funds may be conducted.

20. BEST PRACTICES:

Internal audit will also try to find out and highlight few best practices being followed by each unit formation during the audit period.

21. PURSUANCE OF CAG AUDIT PARA'S:

Unit/Formation will send compliance report of CAG audit to Audit Section, Dte. Gen for perusal and further action by competent authority.

22. This supersedes Standing Order 52/95 dated 15.5.95, corrigendum to Standing Order No.52/95 dated 15.9.95 and all other instructions issued earlier on the subject.

23. Hindi version will follow.

12/6/25

(RAHUL RASGOTRA),IPS
DG, ITBPF

Distribution:-

1. ADsG, Command HQRs, ITBP.
2. All Frontier IsG/Sector DIsG/Units/Formations/TCs/RH Delhi/BH Delhi/CH CHD/CH DDN, ITBP.

Internal:-

1. PS to DG, ITBP.
2. PS to ADG, ITBP.
3. PS to All IsG, Dte. General/Director (Medical),ITBP.
4. DIG, CRO, ITBP, R.K.Puram, New Delhi.
5. SAO (Pers/Estt) Dte. General, ITBP.
6. SAO (Record), ITBP, MTNL Building, New Delhi.
7. All Branches, Dte.General, ITBP.
8. DC (OL), Dte.General, ITBP for Hindi Translation Please.
9. DC (IT), Dte. General, ITBP to upload SOP in official website of ITBP Units/Field formations.

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13/06/25
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Annexure-1 to Para 12 & 13 of SOP No.01/2025
(Para 12 & 13 refers)

PART-I

i. The details of Head of Office.
ii. The details of Drawing and Disbursing Officer.
iii. The details of Unit Cashier.
iv. Period/duration of audit.
v. Composition of Audit Team
vi. The details of outstanding paras of previous audit i.e. AG/ MHA/I.A. & Special audit Dte. Genl.

PART-II

i. The details of Old Audit Paras of AG, MHA and Directorate Genl. (ITBP)

PART-III

1. ESTABLISHMENT BRANCH

1.1 Purchase Documents verification:

- This section involves verifying documents related to the purchase of stationery and other related items. This includes checking the demand, administrative approval, sanction according to DFPR, and quality assessment by the line committee, stock entry, and inventory management. Additionally, it is important to confirm whether the purchase was made through the GEM portal or offline mode. In the case of offline purchases, ensure that documents such as the NAC are also reviewed.

1.2 Financial Flow:

- **All Types of Financial Sanctions & Related Records:** This ensures that all financial sanctions (such as allowances, subsidies, etc.) are properly documented and authorized. It checks the correctness and legitimacy of financial sanctions.
- **CEA/Hostel Subsidy Register & Related Records:** Tracks the approval and disbursement of Children's Education Allowance (CEA) and hostel subsidies, ensuring proper authorization and compliance.
- **Special Appointment Register & Related Records**: This register ensures that special appointments are recorded, and financial aspects related to salaries and allowances are properly maintained.
- **Railway Warrant/Air Credit Voucher Register:** This register manages and tracks the travel expenses related to railway warrants and air travel, verifying that expenses are properly recorded and reimbursed.
- **Maternity/Paternity Leave, Child Care Leave, and Commuted Leave Register:** This register tracks various leave types (maternity, paternity, child care, and commuted leave) and ensures the correct recovery of Transport Allowance (TPT), ration money, nursing allowances, Personal Claims Allowance (PCA), and Special Duty Allowance (SDA) where applicable.
- **Summary Disposal Register**: This register ensures the proper recovery of pay and allowances for penalized periods and the regularization of absent periods. It also tracks any necessary adjustments or deductions.

- **Transfer on Own Request and Transfer TA**: This register maintains records of personnel who transfer on their own request and claim Transfer Travel Allowance (TA). It ensures that claims are verified and properly documented.
- **Personnel Attached with Unit/Formation**: This register tracks personnel attached to specific units/ formations and records the financial implications, including salary and allowances.
- **Force Orders Register**: This register is used to verify inadmissible claims for TPT, SDA, ration money, HPCA/PCA, nursing allowance, etc., as per the force orders.
- **Earned Leave Debited Against EOL/LWP**: Ensures that earned leave is accurately debited against Leave without Pay (LWP) or Extra Ordinary Leave (EOL) where applicable. This also verifies if earned leave is appropriately debited against encashment.
- **Inadmissibility and admissibility of Financial Benefits for Annual Grade Increment**: Checks the eligibility for financial benefits such as annual grade increments for personnel on leave or Joint Training (J.T.) during the specified periods (1st January and 1st July).
- **Earned Leave Encashment**: Ensures that the correct amount of earned leave is debited against earned leave encashment and that there are no discrepancies.
- **COI Register**: This register is used to track the final order from the Court of Inquiry (COI) and any associated financial recoveries or adjustments resulting from the inquiry.
- Verifies the admissibility of faculty allowances granted to instructor staff posted in training institutions, ensuring that they are correctly sanctioned and paid.

2. ACCOUNT BRANCH

2.1. Purchase Process

- Deduction of 2% TDS and 2% Income Tax on GST on contract amount exceeding Rs. 2,50,000/-.
- Verify that labor cess is deducted appropriately on relevant bills.
- ACs/DCs bills and their adjustment within stipulated time frame.
- Ensure timely settlement of advance claims (ACs) and deduction of advance (DCs) as per laid-out guidelines.

2.2 Financial Flow

- Personnel claim viz. Tour/Transfer/Leave Travel Concession bills along with concerned register.
- Verify that personnel claims such as TA, LTC, etc. are processed according to the rules and recorded in the appropriate registers.
- Advance claim of Tour/Transfer/Leave Travel Concession etc. along with concerned registers.
- Check the processing and adjustments of advance claims for tours, transfers, and leave travel concessions.
- Long/Short Terms advances viz. Computer/House Building Advance, and recovery of same along with interest.

- Ensure that recoveries of advances (e.g., House Building or Computer Advances) and applicable interest have been completed as per policy.
- Bank statements of debit & credit & details of outstanding un-disbursed amount.
- Review bank statements to verify accurate debit/credit records and identify any outstanding disbursements.
- Utilization of P.A. fund to ensure that the PA fund is utilized properly as per the relevant policies.
- Documentation Related to Purchase.
- Govt. Cash Book and its related record.
- Ensure that the government cash book is maintained accurately with proper documentation and records.
- Details of timely filing of tax returns on account of GST/Income Tax etc.
- Ensure compliance with tax filing timelines, including GST and Income Tax, and proper documentation.
- Check whether personal claims like TA, LTC are being passed as per authorization.

3. CHECKS IN RESPECT OF CRO

Besides above, following points will also be checked by I.A. team in respect of Central Record Office:-

i. Pay fixations are done correctly.

ii. The instructions relating to the processing and submission of pension cases are observed.

iii. All instructions relating to maintenance of e-Pay Bill register, Pay bills etc. are strictly followed.

iv. To check whether there has been timely finalization of pension cases. I.A. team will conduct test-checks with reference to the pension papers received from the HoOs.

v. To examine the service books of the officials regarding entry of leave, promotion, punishment, pay fixation on promotion/MACP/ACP & confirmation etc.

vi. To check e-PBR along with related records for examining of payment made to the person like as HRA, CEA, Pay arrears, Risk & Hardship allowance etc.

vii. To check Short/Long Terms advances correspondence file as to whether principal together with interest amount have been recouped or not.

4. QUARTER MASTER (QM) BRANCH:

4.1 Purchase Document Verification.

While auditing files for the procurement of stores ensure that the following documents/particulars are included:-

A. Demand assessment,

B. Account heads,

C. Financial power for administrative approval and the sanction order as per DFPR,

D. Bidding document preparation (including details on goods, quantity, delivery time, and place),

E. Dates for calling bid/tenders,

F. Bid opening (technical and financial),

G. Evaluation criteria, and selection procedure (including technical and financial bid evaluation,

H. L-1 firm approval, negotiation/reverse auction, if applicable),

I. Deduction of LD in case of late delivery,

J. Invoice and Bill Submission: Ensure invoices are cross-verified with purchase orders, and bills are submitted with supporting documents such as delivery receipts and inspection.

Additionally, check if the purchase was made through the Government e-marketplace (GEM), tender process, or local market. Also, verify mandatory documents such as the NAC for local market purchases, LPC and rate reasonability (if applicable)

4.2 **Inventory Management.**

While auditing, ensure to verify the following: Stock registers, issue/receipt voucher files, condemnation board details, government accommodation allotments and related deductions, auction of government stores, labor hiring and payment processes, fuel for heating, free ration supply, HRA admissibility as per unit KLP, kit inventory management, consumable stock checks and utilization certificates, wage payments for unskilled and skilled labor, GeM compliance for purchases, and stores management for BOPs, including dispatch and receipt records.

Ensure that the GFR 2017 rules for procurement through GEM or tenders are followed, including the process of e-tendering, public procurement procedures, and price reasonability checks.

4.3 Details of hiring of porters/ponies for transportation of Ration items & Government stores required to be checked according to the format given below:-

S.No.	Particulars of store	Issue Voucher No./Date, Name of supply Point	Confirmation of receipt of store by recipient with page No. of stock register	Challan No./Date(Full particular of stores to be recorded)	Mode of transport (Porter/ ponies)	Reason for non utilization of Govt. Ponies

5. **ENGINEERING BRANCH.**

5.1 **Documentation Related to Purchase**:-

- Confirm whether the purchase of construction materials, machinery, or services follows GEM, tenders, or local procurement.
- Verify the adherence to GFR 2017 for procurement of engineering goods and services, and that the process of awarding contracts is in line according to government guidelines and CPWD manual.
- Confirm the approval flow, including budget sanction, approval of expenditures, and payment authorization.
- **GEM/Tender:** Verify that engineering purchase orders, contract agreements, approval certificates and invoice documents are available and in order.
- **Local Market:** Ensure proper documentation for quotations, vendor evaluations and selection criteria.
- **Bill Submission**: Ensure invoices are submitted with work completion certificates, delivery receipts, and inspection reports.

6. **MEDICAL BRANCH:**

6.1. **Purchase Process.**

- Check & ensure whether medical supplies and equipment are procured through the appropriate channels, GeM, tendering processes or the local market as per requirements.
- Ensure that all medical procurement follows the prescribed procedures under GFR 2017.
- Verify that all procurement processes are in line with GFR 2017, ensuring the reasonability of quantities and prices for medical supplies.
- Ensure that all store purchases, including medical supplies, are in accordance with PET guidelines and other applicable processes for non-PET purchases.
- Ensure that a No Objection Certificate (NOC) is obtained for medicines purchased from local markets, ensuring compliance with regulations.
- Verify and ensure that all payments for medical supplies, services, and related expenses are processed in alignment with the approved budget and that the necessary authorizations have been obtained.

6.2. **Documentation Related to Purchase.**

- Verify that all relevant documents related to GEM or tender-based purchases (purchase requests, stock registers, supplier contracts, and purchase orders) are properly filed and maintained.
- Check that all purchases made from the local market are documented with appropriate quotations, approval documentation, and justification for vendor selection.
- Verify that bills submitted for payment are backed by delivery challans, quality certifications, and payment vouchers for proper documentation.
- Ensure that a proper medicines stock register is maintained, including details of stock to verify proper management of medicinal inventory.
- Ensure that proper sanctions, administrative approvals are obtained as per the financial power, and stock registers are in place for all purchases and medical supplies.

7. **M.T. BRANCH:**

7.1. Documentation Related to Purchase:-

- All Tender files, Sanctions/Admn. Approval & Stock Register.
- Review the tender files, administrative approvals, and stock registers to verify that all purchases are properly documented, and approvals are in place.
- Ensure to check the details of condemnation/replacement of Vehicles.

8. EDUCATION BRANCH:

8.1 Purchase Process

- All Demand/Sanctions/Admn. Approval & Stock Register.
- Ensure that all purchases and related expenses, including books, educational materials, and other items, are made in accordance with proper sanctions and administrative approvals. Maintain a stock register to track all purchases accurately.
- Disposal of old books, newspapers, & magazines.
- Ensure that the disposal process of old books, newspapers, and magazines follows the approved procedures and is documented properly.

9. TELECOMMUNICATION BRANCH:

9.1. Purchase Process

- Details of authorization of various equipment/holding/deficiency in the Unit/Formation.
- Ensure that the authorization process for various telecommunication equipment and holdings is properly followed and deficiencies are addressed promptly.
- The details of Telecommunication equipment received on voucher from Directorate & Telecom Bn, ITBP.
- Ensure that all telephone connections (including SIM cards) are authorized, particularly those procured from providers other than BSNL/MTNL.

9.2. Financial Flow

- Expenditure incurred for maintenance of Gen. sets.
- Review expenditure details ensuring that costs align with the approved budget.
- Verify that the purchase of telecommunication equipment, including Gen. sets, is properly documented with administrative sanctions and approval. Ensure that stock registers are maintained accurately.
- Ensure that records are maintained for landline telephone connections, LAN/WAN installations.
- Ensure that proper documentation exists for all purchases and allocations, with necessary documents like Demand/Sanctions/Admn. Approval & Stock Register.

Signature of Audit In-charge
Internal Audit (Dte.) ITBP

Annexure-2 to Para 14 of SOP No.01/2025
(Para 14 refers)

File No.....................................
Name of Office............................
Period of Audit...........................
Audit Memo. No..........................
Date of issue..............................

S.No.	Para No.	Details of Para raised	Comments/Reply of concerned Auditee
(1)	(2)	(3)	(4)

Signature of Audit In- charge
Internal Audit (Dte. General) ITBP

Annexure-2 to Para 14 of SOP No.01/2025
(Para 14 refers)

File No.....................................
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(1)	(2)	(3)	(4)

Signature of DDO/HOO