

| <b>CHAPTER – 7</b>                                   |  |
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| <b>CHECK OF CLAIMS RELATING TO WORKS EXPENDITURE</b> |  |
| <b>Chapter No.</b>                                   | <b>Proposed Draft Para</b>   |
| <p><b>7-4-1</b></p> <p>Check of Bills</p>            | <p>Senior Assistants performing the initial scrutiny must apply the rules strictly. For general guidance various aspects that need to be looked into in the scrutiny of claims are embodied in Appendix-IX. These should not be considered exhaustive and any other points that may be necessary depending on the nature of each claim should also be carefully seen. “Insert the following after the 1<sup>st</sup> sentence at Page 69”</p> <p style="padding-left: 40px;">After the introduction of “Bills Monitoring System” as detailed in Govt.U.O.Note No.3928/F7/(A1)/2011, dt.19.11.2012 and incorporated vide Para 3-10-1 of the Manual the on-line scrutiny in the pre-check section shall be conducted after issue of Tokens to the Bills received. A three tier scrutiny at the level of Auditor, Superintendent and Pay &amp; Accounts Officer shall be conducted before the bill is cleared as “Ready for Payment”. The different stages of scrutiny and the action at each stage of scrutiny shall be as follows:</p> <p><b><u>Scrutiny by Auditor:</u></b></p> <ol style="list-style-type: none"> <li>1) All the bills shall be processed on-line and the status of bills and the result of scrutiny will be visible in the DDO login.</li> <li>2) Token generated bills shall automatically be forwarded to concerned Auditor.</li> <li>3) The Auditor shall scrutinize the bills in the “First in First Out” basis</li> </ol> |

(FIFO Method) i.e., in the order of Token number irrespective of department.

- 4) The auditor shall select either 'yes' or 'no' or 'not applicable' for each of the scrutiny points. If there is any other remark, which is not provided for above, the auditor may enter that in the text box provided for any other remarks.
- 5) After verification and scrutiny, the auditor with remarks (if any) shall forward the bill to Superintendent.

**Scrutiny by Superintendent:**

- 1) In Superintendent Login the list of bills forwarded by auditor will be displayed. The entire scrutiny screen will appear in Superintendent Login also.
- 2) The Superintendent will also scrutinise the bills in the 'FIFO' method. The Superintendent is authorised to modify the Gross and Net Amounts as well as the scrutiny details forwarded by Auditor. The Superintendent shall forward the verified bill details with remarks (if any) to PAO.
- 3) After verification and scrutiny, the Superintendent with remarks (if any) shall forward the bill to PAO.

**Scrutiny by PAO:**

- 1) The PAO will also scrutinise the bills in the 'FIFO' method.
- 2) When the bill is clear of all omissions and the bill is ready for payment, the PAO shall state so.

- 3) No further action on the bills that are ready for payment is necessary at PAO level, until it is authorised for payment.
- 4) Bills that are found to be with remarks, which are other wise not ready, after scrutiny by PAO, will be sent back to auditor.
- 5) Once the bill passes through PAO, the remarks on the defective bills, will be visible to all the concerned i.e., the Agency, the DDO and all the concerned officers in the department.
- 6) Remarks or omissions are those items where the option 'no' is chosen in the check slip during scrutiny.
- 7) Since the remarks/deficiencies in the bill are visible to the DDO, no separate communication will be sent to the DDO in this regard, DDO has to see the remarks and attend to them.
- 8) There will be a last date for completing the scrutiny of all the bills presented. The datelines are specified.
- 9) After the DDO attends the remarks/omissions in complete shape, those bills will be scrutinised for the second time and passes through the same process as done earlier.
- 10) At the end of the specified date Government in Finance Department, depending on the demand and the resource availability will decide the category/categories of bills that can be permitted for payment.
- 11) List of the bills that have been authorised for payment by the Government will be visible in public view in the BMS.
- 12) Bills that are entered by the DDO, but not physically presented to PAO

will not be treated as presented.

13) Last date for completing the first level scrutiny of the bills in PAO office for the bills received during the month is 25<sup>th</sup>.

Once the detailed scrutiny is carried out strictly and every infraction of rule brought to light, it will be for the officer to exercise discretion whether a particular objection should be insisted upon or not.

Prescribed scrutiny slips are appended to Appendix-IX.