General Course No: 14  Working and Audit of Border Roads Organisation
(For Defence Audit offices)

Working Days: 05  From 21-10-2019 to 25-10-2019

<table>
<thead>
<tr>
<th>Programme</th>
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<tr>
<td><strong>Session</strong></td>
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<tr>
<td>I</td>
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<td>III</td>
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<thead>
<tr>
<th>Day</th>
<th>Session</th>
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<tr>
<td>21-10-2019 (Monday)</td>
<td>Inauguration</td>
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<tr>
<td>I</td>
<td>Introduction of BRO, Organizational Structure and Role of BRO</td>
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<td>II</td>
<td>Works and Accounting Procedure in BRO Original works, Maintenance services, Approval to original works</td>
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<td>III &amp; IV</td>
<td>Authorities competent to sanction works, Approval to Maintenance services and Maintenance Charges Border Roads-Building and Services</td>
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<tr>
<td>22-10-2019 (Tuesday)</td>
<td>I</td>
<td>Financial Control Provision of funds, maintenance services, Allotment of funds and Excess &amp; Savings</td>
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<td>II</td>
<td>Technical Control Technical Sanction, Powers of technical sanction and procedure for according technical sanction</td>
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<td>III</td>
<td>Methods of Execution of works Measurement, progress report, cash assignment, imprest, cash book, payment of bills, closing the accounts on completion, completion report</td>
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<td>IV</td>
<td>Types of contracts, invitation and acceptance of tender, classification of contractors, earnest money, security deposit and powers of acceptance of contracts and case study.</td>
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<tr>
<td>23-10-2019 (Wednesday)</td>
<td>I &amp; II</td>
<td>Deviations and Amendments, issues of stores, tools and plants, payment to contractors, contractor ledger and compensation. Points to be seen in conclusion and execution of contracts and hiring of immovable property</td>
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<tr>
<td>III</td>
<td>Accounts Construction accounts, store accounts, ration accounts and POL accounts</td>
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<td>IV</td>
<td>Adjustment of expenditure Pay &amp; all of service &amp; other personnel, ration, POL and other stores, expenditure on moves for personnel, expenditure on army postal units, allocation of bills, vouchers etc and expenditure return.</td>
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<tr>
<td>24-10-2019</td>
<td>I &amp; II</td>
<td>Equipment and stores</td>
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<td>(Thursday)</td>
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<td>Classification of equipments and stores procurement, transfer of procurement, Equipment/stores, Provision of funds Cat A &amp; B Stores, Points to be seen in provisioning and procurement procedure</td>
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<td>III &amp; IV</td>
<td>Accounting of stores, category “A” and “B” stores, Usage rate of equipments/issue rate and Stock verification</td>
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<td>25-10-2019</td>
<td>I &amp; II</td>
<td>General Audit/Points to be seen during the audit of BRO, Discussion of some important cases noticed during audit.</td>
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<td>(Friday)</td>
<td>III</td>
<td>Functioning of western store depot and base workshop and points to be seen in their audit</td>
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<td>Valediction</td>
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