

## POLICE CIRCULAR ORDER No. 189

SUBJECT—Maintenance of Subsidiary Registers to watch disposal of audit objections.

It has been found that large number of objections raised by the auditors and in the periodical audit Inspection reports of different Police establishments are lying without compliance or have been partially complied with. It has therefore become necessary to lay down a procedure by which this can be received and controlled by the drawing as well as inspecting officers systematically.

The following procedure is prescribed for this purpose :—

1. A Subsidiary Register should be maintained in all Police establishments by the Drawing Officers in the form appended.
2. All audit objections received should be entered in this Register.
3. The reply to each objection should be sent to the A.-G. within the time limit prescribed by him and where no such time limit is prescribed, within 15 days from the date of receipt of the objections.
4. Each objection should be carefully examined with a view to find out the cause of the discrepancy and to enforce such methods as to prevent their recurrence.
5. the Subsidiary Register should be examined fortnightly by the Officer-in-charge of accounts who should scrutinise each item carefully in the light of the instructions contained in Paras. 2, 3 & 4 above.
6. A pending list of the of the outstanding items should be drawn fortnightly and checked by the Officer-in-charge of accounts.
7. The Officer-in-charge of Accounts will submit the pending list to the head of his office once a month.
8. A certificate that the Subsidiary Register has been checked by the O.I.C. of accounts fortnightly furnishing the dates on which it was checked, should be furnished by the head of the office alongwith the monthly cash accounts certificates to the Range D.I.Gs.
9. A monthly return of pending audit objections and reports should be submitted alongwith the cash accounts certificates by the head of offices to their Range D.I.Gs. in the prescribed *pro forma*.
10. The Range D.I.Gs. will consolidate the figures from the monthly returns received from subordinate establishments as mentioned in the preceding paragraph and include the figures relating to their own offices and submit a consolidated quarterly return to the office of the Inspector-General of Police on the 15th of January, April, July and October every year in order to enable submission of the quarterly return due to Government. The form for the quarterly return as well as the monthly returns should be the same as prescribed in this office letter No.22946 (27)-F., dated the 4th August 1965.
11. The Subsidiary Register should be inspected by the Range D.I.Gs. during their inspection of the D.P.Os.

Sd/- S. K. GHOSH  
Inspector-General of Police,  
Orissa, Cuttack

Date of receipt	A.G's. No. & Date	Ref. to T.V. No.	Nature of objections	Amount involved	Date of disposal with initial of the O.I.C. and letter No. and date of compliance	Remark (Here state reasons for non-disposal)
1	2	3	4	5	6	7

N.B.—In column 4 under nature of objection, whether sub-Vouchers wanting or stamped receipt wanting or sanction order wanting or detailed bill wanting or necessary wanting or disbursement certificate wanted should be mentioned.