

POLICE CIRCULAR ORDER NO. 233/1979

SUBJECT : Dealing with the Audit report/objections

During my inspection of the D.P.Os. I find audit objections mainly relating to the recoveries to be made from Police personnel are pending without action for years and letters are going on between the districts and establishments and there is a tendency of each district or establishment not to pay adequate attention to the requests received from other units to meet the audit objections. In several cases correspondence has been prolonged with a view to enable the persons concerned to retire so that recoveries cannot be made. This is chiefly happening as Ss. P. are not issuing District Orders soon after the receipt of the Audit report for effecting recoveries. Once the District Orders are passed the recoveries from within the District will be automatic as the Muster Rolls will be posted for these recoveries and for those who have since been transferred the D.O. copies will have to be sent to the respective Districts/Establishments and the cross reference of the D.O. of the District/Establishment will be obtained. Once the cross reference of the D.O. is received there will not be any difficulty in completing the compliance as the recovery will become automatic in the other District or Establishment where the Muster Rolls will be corrected according to the D.O. passed.

It is also noticed that several persons are leaving the District/Establishments on transfer without repaying transfer advances and prolonged correspondence goes on for years about the recovery of transfer advances. This cannot happen if the L.P.C. is correctly posted for the recovery to be made from the pay of the person concerned when they are transferred to other Units. To avoid this irregularity and ensure prompt compliance to the audit reports the following steps should be taken :—

(i) Immediately on receipt of the Audit Report it will be subjected to scrutiny by the Officer-in-charge of accounts and a list of D.Os. and list of recoveries to be made in respect of which there is no doubt regarding the persons responsible should be put up for S.P's orders within one month of receipt of the audit report.

(ii) For those items where the Auditors have indicated that recovery has to be made from the persons responsible and some sort of enquiry is necessary to fix the responsibility, S.P. should pass orders within one month of the receipt of the audit report specifying which G.O. will hold enquiry to fix responsibility. It should not take more than one month to fix responsibility and submit enquiry report to the S.P. who will pass orders regarding recovery forthwith. This means in such cases where recovery is to be made after fixing responsibility, the S.P. will be able to pass District Order within 2 1/2 months of the receipt of the Audit Reports.

(iii) Once the D.Os. are passed relevant extracts should be issued to the other Districts and Establishments to obtain the cross reference of their D.O. copies. In case cross reference is not received within one month, a D.O. letter should be issued to the District S.I. and copy endorsed to the Range D.I.G. and State Police Headquarters for their information. If that does not produce result the case should be brought in writing to the notice of the Range D.I.G. who will take appropriate steps in the matter.

(iv) Where recoveries of advance T.A., Festival advances etc. have been ordered by the Auditor, the Officer-in-charge of Accounts has to hold an immediate enquiry to find out how the recoveries escaped the notice of the accounts section and who is responsible for that. In case the person is in the district the outstanding amount should be recovered from him in one instalment from his next month's pay besides initiating disciplinary action against the persons responsible for not effecting recovery so far. In case the person has gone to other district or establishment it has to be found out how the fact of recovery has not been mentioned in the L.P.C. and appropriate action taken against the defaulters.

In future no correspondence should be carried on regarding the recovery without quoting the D.O. number in which the recovery was ordered and the L.P.C. reference in which recovery was intimated.

(IVM-82-79)

B.K.ROY
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