

## POLICE CIRCULAR ORDER No. 49

Serious defects and delays in the submission of accounts, returns, replies to Audit objections, etc., to Audit Office.

The attention of all Superintendents and other heads of Police Establishments is drawn to the instructions contained in this office letter No. 1734 (24) F., dated the 30th January 1951. In continuation of the above instructions, a copy of Finance Department memo. No. 3746 (20) F., dated the 13th March 1951 is enclosed for their guidance.

2. The need for the utmost promptitude in the disposal of accounts matters, returns and replies to Audit objections, etc. should be impressed upon all officers. It must be made clear that the responsibility for defects, irregularities and delays in disposing of such matters will be fixed on the officer-in-charge of accounts and Superintendents and heads of establishments. Important financial irregularities committed by officers must result in serious consequence as the enclosed Government order indicates. All officers are, therefore, advised to give personal attention to the matter so that defects and irregularities can be guarded against, and delays avoided in the submission of accounts, returns and replies to Audit objections and other types of accounts irregularities.

3. Correspondence on expenditure returns should be replied to promptly and half margin letters and other correspondence from the Accountant-General or from my office regarding adjustment of pending book debit charges and on matters concerning accounts, should be replied to within three days of their receipt.

4. As the number of outstanding objections at the close of the financial year and their money value will be mentioned by the A.-G. in Audit Report in the Appropriation Accounts, for the Public Accounts Committee, the Inspector-General is required to give personal explanations before the Public Accounts Committee for such outstanding objections and their money value. All officers are, therefore specially advised to ensure that sub-vouchers for sums exceeding Rs.25 which are required to be submitted to the Audit Officer under the subsidiary Rules of the Orissa treasury Code, are submitted to the Audit Office as soon as payments are made with a forwarding memo. in a registered cover, and audit objections are promptly complied with. They are therefore requested to submit on the 7th of every month to my office a report to the effect that no audit objections are outstanding, and sub-vouchers for all sums exceeding Rs.25 drawn up to the end of the previous month have since been submitted to the A.-G. office, with exceptions, if any, for which full details should be furnished giving Audit objection number and dates or sub-vouchers number and date, particulars, amount, reason for delay and how long it will take for the disposal, etc.

5. If these instructions are strictly followed, there will be no scope for criticism by the Public Accounts Committee. Personal attention to the matter is therefore, absolutely necessary so that, explanations to Government from defaulting officers can be avoided.

6. The financial rules should be strictly observed and financial and accounting irregularities resulting in financial loss to Government should be guarded against. When losses occur the fact should promptly be reported to this office and action taken against the officer at fault who shall be made personally liable to make good the loss.

7. D.Is.G. will make a special point of examining these matters in the light of these orders at their inspections.

(Previous Police Circular Order No. 4 of 1951)