

POLICE CIRCULAR ORDER NO. 235/79

SUBJECT—Monthly verification of expenditure and reconciliation of discrepancies between the Audit Office figures and departmental figures.

Verification of expenditure of this department with the accounts (figures) maintained by the A.-G., Orissa, Bhubaneswar is at present being conducted by this Headquarters twice a year. The Government had issued instructions to all Controlling Officers in Finance Department letter No. AA.-115/68/20675 (157)-F., dated 3-6-1969 to take up monthly verification and reconciliation of figures in a phased manner as per programme outlined therein.

The classification of expenditures is done from the T.V. particulars received from different Treasuries of Orissa and their posting under proper minor heads/sub-heads/units of appropriation of the expenditures of this Department is time-taking and often requires protracted investigation for proper booking. As the expenditure returns submitted by different District/Estts. do not always have T.V. particulars, head of account etc., difficulties are being experienced during verification. This has often resulted in the acceptance of low figures of expenditure etc. by the A.-G. Orissa and difficulties are arising in the allotment of funds during consideration of budget.

It is also noticed that the monthly expenditure returns are being sent by some of the districts/establishments in great delay despite issue of repeated reminders. Even when the expenditure returns are received, it is seen that many of them lack details and thereby it becomes very difficult to know the expenditure position correctly. During verification of expenditure with A.-G., Orissa it is also noticed that sometimes allotted amounts have not been spent by the District/Establishments despite sanctions. This goes directly against the cause for which with great difficulty funds were provided in the budget.

It is decided now that the expenditures under the heads controlled by this Headquarters will be verified with the figures of A.-G., Orissa by deputation of Accountants from each establishment in the following manner.

<u>Month to which expenditure relates</u>	<u>Period during which expenditure has to be verified</u>
April ..	9th to 15th June
May ..	9th to 15th July
June ..	9th to 15th August
July ..	9th to 15th September
August ..	9th to 15th October
September ..	9th to 15th November
October ..	9th to 15th December
November ..	9th to 15th January
December ..	9th to 15th February
January ..	9th to 15th March
February ..	9th to 15th April
March ..	9th to 15th May

Thus the verification of expenditure of a particular month will be taken up during a period of seven days from 9th to 15th of second succeeding month. Accordingly the verification of expenditure for the month of April '79 will be done during 9th to 15th of June '79 and that for May '79 during 9th to 15th of July '79 and so on.

An Accountant from each district/establishment would come to A.-G.'s office as per the programme enclosed for verification of expenditure. The Accountants concerned will come fully prepared with T.V. particulars and relevant records so that booking of expenditure under proper head of account can be done smoothly within a short period. All these works will be closely supervised by the Accounts Officer of this Headquarters under the general supervision of A.I.-G. of Police (Finance). The Accountants will give their suggestions of transfer entries to the verification party of this Headquarters just after the physical verification done by them is completed and the verification party of this Headquarters will scrutinise all such suggestions given by the Accountants and give consolidated suggestions to the Accountant-General, Orissa monthly.

If during the period of verification from 9th to 15th any date falls on Sunday or holiday in any month necessary instructions may be sought for from this Headquarters, otherwise in no case the date fixed for verification will be deferred nor any deviation entertained.

B.K.ROY
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