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GOVERNMENT OF KERALA
FINANCE DEPARTMENT

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CIRCULAR 8301

No.25/65/Fin.(Ins.3)

Trivandrum, dated 9.6.1965

Sub: Audit objections- Register of Audit Objections-
Maintenance of- General instructions-issued.

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It has been laid down in para 72 of the Kerala Financial Code that the objection slips received from the audit office should be replied to without any avoidable delay and that a register of audit objections should be maintained in Form 4 to watch whether this is being done. Time and again instructions have been given to the Heads of office from this Department drawing their attention to the provision in the Kerala Financial Code referred to above and stressing the need for the proper maintenance of the Register of Audit objections. A scrutiny of the register by the Inspection Wing of this Department when it visited various offices revealed several defects in the maintenance of the register. The following are some of the important defects noticed:

- (i) The register maintained is not in the form prescribed.
- (ii) The register is not written up-to-date.
- (iii) Audit Objections are not replied to promptly as required under the rules.
- (iv) Particulars of reply are not noted in the register.
- (v) The register is not reviewed periodically by the Head of office or any other responsible Officer.
- (vi) The prescribed returns of pending audit objections are not sent with reference to this register.

2. Obviously, these defects show a lack of appreciation of the need for the proper maintenance of the register on the part of the departmental officers. The primary object in insisting on the maintenance of Audit Objection Register is to ensure that the audit objections are promptly replied to; Its very purpose will be defeated unless (a) the register is maintained correctly and (b) reviewed by the heads of offices at regular intervals. Comprehensive instructions for the maintenance and check of the Audit Objection Register are given

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below for the information and guidance of all departmental officers.

3. INSTRUCTIONS

- (1) The register should be maintained in the following form.
(Form No.4 of Kerala Financial Code Vol.II)

Serial No.	Date of Receipt	From whom received	A.G.'s Official objection slip No.	Date	Document to which objection relates.	Nature of Objection	Amount Objected.	From whom recoverable	Subordinate officer to whom sent	No. & date of reference	Date of return of the slip by the subordinate officer	Date of return to the A.G.'s office.	Particulars of reply	Amount recovered	Reference to Bills or Treasury receipts	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

(2) When an Objection slip (or letter) received from the Accountant General is registered as a new case in the personal register, simultaneously it should be entered in the Audit Objection Register also. (In some offices the objection slips or letter received from the Accountant General are entered only in the Audit Objection Register and not in the personal register. This is not correct. Each letter or objection slip from the Accountant General should be given a current number and entered in the Personal Register. It should be treated as any other current received in the office and action pursued in files).

(3) All the audit objections received in a calendar year should be serially numbered and these serial numbers should be entered in column 1 of the register. (It has been noted that in some offices, Accountant General's letter number is entered in this column).

(4) Each item of objection should be given a serial number. If there are two or more items of objections in the same objection slip received from the Accountant General separate serial numbers should be given for each item.

(5) Sufficient space should be left between two serial numbers to make all the entries in the Register.

(6) The reference No. of the Accountant General's slip; date of receipt, date of reply, particulars of reply (here only the list of reply need be entered) should invariably be noted in the respective columns of the Register.

(7) The objections should be replied within a fortnight of its receipt.

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613

- (8) When a reply is sent, the Head of the office should initial in the remarks column.
- (9) An item should be treated as closed when final reply is given to the Accountant General without waiting for the clearance from the Accountant General. When A.G.'s intimation of acceptance of the reply is received subsequently, this fact may be noted in the remarks column where the current number of the paper as well as the A.G.'s reference No. and date may also be noted.
- (10) Items which are cleared should be rounded off in red ink.
- (11) There should be only one register for the whole office and one clerk should be made responsible for the maintenance of the Register. If the paper has to be dealt within another section, the clerk responsible for the maintenance of the register will register the paper and hand it over to the concerned section and that section will return the slip with the reply thereto within a week to the clerk who will note the gist of the reply in the register and will transmit the reply (objection slip) to the Accountant General. While handing over the paper to the other section and receiving back the paper from that section, necessary entries should be made in columns 9 to 11 of the register.
- (12) The register should be reviewed monthly by the Head of office and every fortnight by the Head Clerk or Personal Assistant or such other intermediary supervising officer if there is one. It should be ensured that prompt action is taken to clear the objection within a fortnight of its receipt.
- (13) After the close of each month a monthly abstract of audit objections in the following form may be recorded in the Register.

Month	Number pending till the end of previous month	Number received during the month	Total No. of objections	Number disposed of during the month	Number pending at the close of the month	Initial of the Head of office	
	1	2	3	4	5	6	7

The prescribed returns of audit objections should be sent with reference to this statement.

(14) This circular may be pasted on the front page of the Audit objection Register. The Heads of Departments and office are requested to adhere to the above instructions scrupulously.

(By order of the Governor)
C. Thomas,
Finance Secretary

To
All Heads of Departments and offices etc.

/ True copy/