

No. E/B.d/51/6204

Dated. 2-8-54

CIRCULAR No. 41 ✓

Sub:- INSPECTION OF ACCOUNTS IN THE DISTRICT OFFICES BY THE D.I.G. Police.

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Every D.I.G. shall make a systematic inspection of the working of the District Offices in regard to accounts with the object of ensuring that the procedure actually observed at the District offices is in accordance with rules and orders in all respects and that the accounts and other records ~~records in all respects and that the accounts and other records~~ are properly maintained. The inspection will be carried out according to the following instructions:-

A) Cash Book.

(1) Cash book is maintained on proper form, that is, T.R. 4 and entries therein are made in appropriate columns, and separate balances are struck in the columns.

(2) All monetary transactions are entered in the Cash book as soon as they occur and each entry is attested by the Head of Office in token of its correctness.

(3) Cash book is closed regularly every day and completely checked and signed by the Head of Office or any other G.O. authorised by him in this behalf.

(4) The Head of Office has been regularly checking the cash balance at least once a month and recording the result of his checking in the cash book in the form of a certificate in his own hand.

(5) The Head of Office or a G.O. on his behalf has been verifying the transactions in his office cash book with the record of the Treasury at the close of every month and recording the result of this verification in the Cash book.

(6) Adequate security has been furnished by the Cashier.

(7) Proper arrangements exist for the safe custody of the cash and cash ~~receipts~~ is not ordinarily left in the custody of the Cashier more than the amount of his security.

(8) The Key of Double lock remains with the Officer.

(9) There are no over-writings or erasures in the cash book and corrections, if any, are neatly made and attested by the Head of Office.

(10) Details of Cash balance are shown in the Cash book at the end of every month.

(11) No undisbursed pay and allowances are kept in hand for more than 2 months.

(12) Pay and allowances are not advanced from the imprest.

(13) Imprest money is recouped regularly.

(14) Money is drawn from the Treasury only when required for immediate disbursement and paid promptly on with drawal.

P.T.O.

B. Bills.

(1) Pay Bills.

Acquittance rolls are properly filed separately for pay, T.A., etc.

(2) One or two supplementary pay bills should be taken at random to see that the reference of the items has been given in the original pay bill for the month.

(3) A plus -minus Memo in respect of monthly pay bill is drawn every month, and signed by the S.P. and attached to the office copy of the monthly pay bill.

(2) T.A. Bills.

A register of T.A. bills is properly maintained and the office copies of the T.A. bills are marked as such to avoid misuse of them, and properly filed.

(3) Contingent Bills.

All vouchers ~~xxxxxx~~ of Rs. 25/- and below are properly defaced so that they may be used again.

C. Stores.

Proper registers are maintained for the stores and a certificate is given by the Head of Office or a G.O. about the annual verification of the stores. One or two items of the stores should be checked physically by the D.I.G.

D. Motor Vehicles.

(1) Log books are properly maintained.

(2) Repairs Register as per instructions given in this office circular No. IV/M5-7-54/5655 dated 29-6-54 is properly maintained.

(3) Purpose of Journey is given in detail in the Log books.

(4) Vehicles are used on Govt. duty in accordance with this office circular No. 31 dated 11-3-54.

The above points are not exhaustive. The D.I.G. have full discretion to examine any other items according to local needs. The inspection by the D.Is.G. will not diminish the responsibility of the Heads of Officers for the efficient working of their offices. The Inspection must be made as systematically and thoroughly as possible and it is open to the Inspecting Officer to extend his personal scrutiny of any other point not mentioned in these instructions which in his opinion requires scrutiny.

Sd/- K.D. Billimoria I.P.
INSPECTOR GENERAL OF POLICE,
RAJASTHAN, JAIPUR.

Copy forwarded to the:-

1. All Dy. Inspectors General of Police (including Dy. I.G C.I.D & I.B.)
2. All Superintendents of Police (including S.P. W.T. & S.P.A.)
3. All Commandants of R.A.C. Bns. (including M.B.C.)
4. Principal P.T.S. Kishangarh.

R.L. Agrawal
2-8-54.

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FOR INSPECTOR GENERAL OF POLICE,
28-54
M. 4954