

Copy of Circular No. FWCS/1725/98 DHS dated 02/02/1999

Sub :- HS Dept – Audit – Common objection noticed during audit – issue of general instructions

It is noticed by the undersigned that some common defects are noticed at the time of audit as noted below. To avoid such common defects and to lessen audit objections the following instructions are issued, which should be strictly observed in future

1. The major head of account should be recorded in the remarks column of treasury bill book which would facilitate easy identification of bills.
2. Monthly physical verification of cash balance should be recorded and duly signed by the head of office.
3. Certificate as per rule 423(d) of KTC vol-I should be recorded and signed by the drawing and disbursing officer in each bill. Separate cash book should be maintained for FW accounts and the total cash balance under FW accounts should be recorded in the main cash book.
4. All sub vouchers attached to contingent bills should be cancelled and pay order with date should be furnished along with sub vouchers.
5. Annotation of stock entry should be made in all the vouchers/invoices concerning to purchase.
6. Adjustment bill should be submitted before drawl of another advance for the same purpose.
7. A register for advances should be maintained incorporating details of adjustment bills also.
8. Signature of acceptance is to be obtained in declaration forms and payments should be made only after getting signature in the acquitance.
9. Case number should be recorded in red ink on the right side of the declaration forms.
10. M.P fund account is to be maintained by the clerk/cashier and unspent amount is to be remitted in the P D account of the District Medical Officer of Health on expiry of 3 months.
11. Separate acquitance/vouchers and cash book is to be maintained for MP fund.
12. Log book of vehicle should be verified by the drawing and disbursing officer periodically (mileage certificate should be made available during audit).

13. Advance tour programs and tour diary of each officer who performs journey (Tour) is to be obtained and kept in the concerned section and is to be produced to audit.
14. Audit objection register is to be maintained.
15. UIP register and advance registers should be maintained.
16. Challan file under FW head should be maintained separately.
17. Purchase of materials for IEC activities should be by observing SP rules.
18. Stock register for each program should be maintained.
19. Over writing in cash book/acquittance roll should be avoided.

S/d

Director of Health Service