

FINANCE DEPARTMENT

Memo. No. 41595—Codes-6/90/F.

The 12th December 1990

To

All Departments of Government
 All Heads of Departments

Subject—Supply of Rain Coat to Government vehicles as part of equipments.

The undersigned is directed to invite a reference to this Department memo. No. 6547, dated the 15th March 1990 in which it was instructed that all Government vehicles should be supplied with one rain coat as a part of equipment once in every three years within a monetary limit of Rs. 65 per piece.

2. Taking price factor in to account the Government have been pleased to decide that the rain coat may be supplied to all Government vehicles at the rate of one each as part of equipment once in every 3 years at EPM Rate Contract Price applicable to the relevant period of supply.
3. The supply of such rain coat should be made once in every three years on replacement of the old ones.
4. This order shall take immediate effect from the date of issue.

K. C. BADU

Deputy Secretary to Government

FINANCE DEPARTMENT

Memo. No. 1—XIV-Aud.-102/89/F.

The 1st January 1991

CIRCULAR

Subject—Annual approved audit programme—Deviations therefrom

It is the responsibility of the District Audit Officers to prepare the annual Audit Programmes for the local fund institutions and other institutions under request audit well ahead and submit the same to the Government for approval. The Annual Audit Programme for the financial year is prepared keeping in view the number of institutions, year of accounts, number of Circles, mandays, required transit days, spot reviews, back logs and such other aspects as may be relevant for the purpose. It also contains the names of the auditors, supervisory staff and period during which the accounts of each institution shall be audited. The Annual Audit Programme is drawn with the intention of ensuring the completion of audit work of all the institutions programmed therein within the financial year without any deviation.

2 Instances have come to the notice of the Government that often the Annual Audit Programme is deviated without any valid reasons and the services of the auditors are utilised by Engaging them in the audit of the accounts of relatively smaller institutions where transactions are either too low or the audit of such institutions is just a matter of routine. It is distressing to note that while the audit of accounts of smaller institutions are taken up for exhibiting higher percentage of coverage by deviation, the accounts of bigger and important institutions are left unaudited during the year. In the result, these unaudited accounts of bigger institutions get accumulated and such heavy pendency exerts undue pressure on the Department in as much as it becomes all the more difficult to wipe out the pendency during years to come. This is obviously done with a view to showing higher coverage of audit which is undoubtedly objectionable. The requirements of the object of audit programme are thus frustrated without yielding the desired result. Such deviation is rather reprehensible and must be put to a stop forthwith.