



भारतीय लेखा तथा लेखापरीक्षा विभाग  
INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
प्रधान महालेखाकार का कार्यालय  
शाखा कार्यालय, करुणाकरन नम्बियार रोड  
त्रिशूर, केरल  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (SGSA)  
Branch Office, Karunakaran Nambiar Road  
Thrissur, Kerala-680 020

No. OA (HQ) I/III/OAP- 7/ 2017-18/

Dated: 05.03.2018

Phone: 0487-2331402 Fax No.0487-2325898

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To

District Police Officer,  
District Police Office,  
Civil Station Painavu P O. Idukki

Sir,

In accordance with our Annual Audit Plan and Quarterly Audit Programme communicated to your Head of the Department, an Audit Party of this Office will be visiting your office from 05.03.2018 to 22.03.2018 for conducting inspection and test audit of the accounts/ transactions and registers for the period from 02-2017 onwards.

I am to request that the audit party members may be extended all the facilities for carrying out the inspection and audit.

The broad objectives of the Audit are listed in Annexure A.

It would be advantageous, if you could be present at the time of inspection, so that any point of doubt or importance can be personally discussed with you. On the first day of audit, the party members will have an entry meeting with the Head of Office to discuss the Audit Plan. On the last day of audit, the draft Inspection report will be discussed.

We also suggest that you may nominate a liaison officer of sufficiently senior level for day to day coordination in the audit functions.

In the course of audit, the field party may request you to physically verify the cash and inventory in the presence of auditors and to record the result of verification. Necessary assistance may be accorded to the audit party for this purpose also.

I shall be obliged if you give, in particular, such directions to your staff, as may be necessary, to ensure that all documents which will be required during the inspection are kept ready and that the audit observations are attended to promptly for settlement.

It may be also mentioned here that failure to produce necessary records/documents or to respond to the clarifications sought by the audit team would tantamount to preventing a Government officer from performing his/her duties and could, therefore invite action under Section 175-186 of the Indian Penal Code.

We will acknowledge the acceptance of audit findings and conclusions and remedial measures assured/taken by the auditee organizations in our inspection report if remedial measures are taken during the course of audit itself.

We would also like to bring to your kind notice that our team would expect only working environment assistance in their day to day working and documents and information and nothing else. Should you feel it necessary to contact senior officers you are most welcome to contact the Senior Deputy Accountant General/Deputy Accountant General of Audit at telephone numbers 0487-2331121 and their e-mails [brauThrissur@cag.gov.in](mailto:brauThrissur@cag.gov.in) and, if necessary, even the Principal Accountant General/Accountant General (Audit) at telephone number 0471-2330799 and on [e-mailagauKerala@cag.gov.in](mailto:e-mailagauKerala@cag.gov.in)

A list of documents and information to be kept ready is shown in Annexure B and C respectively.

If the Service Books of the officials are maintained by higher authorities they may be collected from them sufficiently early and produced for verification.

Please acknowledge receipt of this intimation by return post, quoting the reference number and indicating correct postal address with telephone number/contact number of your office.

Yours faithfully,

Sr. Audit Officer/OA (HQ) I

**Annexure – A-The Broad objectives of audit are:**

- (i) To confirm whether the activities of government entities are in accordance with the relevant laws, regulations and authorities that govern such entities. More specifically, it may involve examining to what extent the audited entity follow rules, laws and regulation, budgetary resolutions, economy instructions, policy, established codes, or agreed upon terms, such as the terms of a contract or the terms of a funding agreement;
- (ii) System of internal control, internal audit in relation to budgetary assumption, financial statements, compliance and financial reporting;
- (iii) To audit transparency and competitiveness in contracts and procurements;
- (iv) To examine and report upon propriety in expenditure that has a significant bearing on mandate/operations and budgetary grants of the entity;
- (v) Value of money derived from material transactions;
- (vi) To examine the stores and stock accounts,
- (vii) Cash management issues;
- (viii) Audit of IT applications, etc.

**Annexure B-Records to be kept ready on the scheduled date of commencement of audit.**

- 1. Cash Book (including subsidiary Cash Books, if any)
- 2. Pass Books, Cheque Books, Counterfoils of used cheques, stock register of cheque books and Bank reconciliation statement in respect of Bank/Treasury accounts
- 3. Receipt Books and Register of Receipt Books.
- 4. Acquittance Rolls.
- 5. Chalan Receipts and Register of Chalans.
- 6. Contingent Register.
- 7. Treasury bill Book.
- 8. Register of Bills endorsed.
- 9. Pay Bill Register with Abstract of Pay Bills.
- 10. Special Advance Register (KFC form 5)
- 11. Trunk Call Register and file.
- 12. Loan Register and file.
- 13. Stamp Accounts and dispatch Register.
- 14. Log Book of vehicle and Register of replaced spare parts.
- 15. Maintenance and Repair accounts (KFC form 48-c)
- 16. Register of Incumbents.
- 17. Service Books and Register of Service Books.
- 18. Register of Furniture & other office stores (KFC form 18)
- 19. Register of Land & Buildings (KFC form 23)
- 20. Auction Register (KFC form 20)
- 21. Stock Register of Books & periodicals (KFC form 19)
- 22. Register of Tenders (KFC form 15)
- 23. Stock Books of Stores and dead stock (KFC form 17)
- 24. Certificates of physical verification of stock, stores, etc .together with relevant stock register.
- 25. Copies of sanction for retention & continuation of post & other records.
- 26. Register for watching utilization of Loans & Advances (KFC form 55B).
- 27. Survey Report of Stores & Stock (including machinery, tools & equipments which have become unserviceable.(KFC form 21)
- 28. Sale Account (KFC form 20 A)
- 29. Register of Valuable documents. (KFC Art.333 (v)).
- 30. Register of Permanent Advances.
- 31. Register of Cheques presented at Treasuries (KFC Rule 106 (b) & 124)
- 32. Register of undisbursed pay etc. (KTC Rule 119)
- 33. Register of Inspection Reports and outstanding IRs.
- 34. Register of Audit Objections (KFC form 4)

**Annexure – C--Details/ Information to be kept ready.**

- 1. Name(s) of officers in charge of the office since last audit and the period(s) of charge.
- 2. Details of attached sub offices or units, if any.
- 3. Staff Strength – sanctioned and actual (category wise).
- 4. Number of Service Books – (a) maintained, (b) Produced to audit and (c) reason for non-production, if any.
- 5. List of N.G.O.s due to retire within 5 years from the scheduled date of audit.
- 6. List of N.G.O.s who are not admitted to GPF/SLI.
- 7. Details of last departmental /internal audit such as:
  - (a) dates of inspection and the authority who conducted the inspection;
  - (b) period of accounts covered, and (c) Present stage of the report.
- 8. Gross expenditure during the last financial year;
  - (a) Establishment, (b)Non-Establishment.
- 9. Amount of Permanent advance sanctioned.
- 10. Total Gross Revenue collected during the last financial year and the nature of revenue.
- 11. List of non-Government accounts maintained.
- 12. List of accounts maintained with Commercial Banks, Co. op. Banks /Societies, Govt. Treasuries.
- 13. Number of Subsidiary cash books, if any maintained
- 14. List of purchases exceeding Rs.1000/-
- 15. List of Officials against whom disciplinary action is taken.
- 16. List of cases of theft, loss, embezzlement, or misappropriation of Government money or property.
- 17. List of previous Inspection Reports/ Paras pending settlement.
- 18. Report on the action taken on the outstanding Inspection Reports prior to 2002-03.

**POLICE**



**DEPARTMENT**

**KERALA**

**Endt No B1-11227/2018/ID Dated. 05-03-2018**

Copy of the letter received from Office of the Principal Accountant General, Thrissur is communicated to the DYSP (ADMIN), AA, MANAGER, CA to SP and all concerned sections for  
for furnishing requested details urgently.

TOMY MATHEW  
Senior Clerk  
For District Police Chief  
District Police Office, Idukki  
spidk.pol@kerala.gov.in  
04862232354



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