

CIRCULAR NO. 02/Accounts/2010-11
OFFICE OF THE PRINCIPAL CONTROLLER OF ACCOUNTS(Fys)
10-A, S.K. BOSE ROAD, KOLKATA-01.

No.A/VII/817/GENL

Dated: 18 .06.10

To
The C of F & A(Fys)

1. The Officer-in-Charge
Accounts Office,

2. The Officer-In-Charge,
D sec. & Audit sec of M.O.

**Sub : Serious irregularities observed while linking of paid cheques
with Sch-III.**

Some instances of irregularity have been observed during the course of linking of paid cheques with Sch-III which have been viewed as being serious in nature. Such irregularities may create scope for malafide intention and hence, need immediate attention:

i) One of the Accounts offices issued some cheques on 09.07.09, but in Sch-III the date was found printed as 07.09.09. On query, it has been commented upon, that the error was due to non correction of date format while printing. The cheques were dispatched duly signed through various stages, but the error could not be detected at any level, which is reflective of negligence of the office as whole. Mistake committed by auditor level was not noticed by the cheque signing authority.


ii) Some office issued some cheques dated 21.07.09 but in Sche-III, those were found recorded on 22.07.09.

iii) Another office, issued and dispatched 2 nos. of cheques during June'09 & Feb'10, without signature of the cheque signing officer. Even though these were not valid instruments, still, surprisingly, the Bank authority have accepted & released the payments against these invalid cheques. The mistake of the Accounts Office has created all round inconvenience.

2) Similar irregularities /lapses may come in at any stage in other offices/sections also. As such, it is requested to take great care during preparation of Sch-III & issue of cheques, to avoid such irregularities .

C of A(Fys) has seen.

Plases acknowledge receipt.


(J. GANGOPADHYAY)

Asstt. Controller of Accounts(Fys)

Asst