

**Institute of Human Resources Development  
Prajo'e Towers, Vazhuthacaud,  
Thiruvananthapuram-14**

*Cir.No.11/2010/Fin C1/HRD*

*Dated, 24<sup>th</sup> June 2010*

**CIRCULAR**

Sub: Rectification of defects/ Discrepancies pointed out by  
Accountant General - Reg:

- Ref: 1) Letter No. Spl Cell (HQ) III/I/8-2853/27 dated 09.04.2010  
from Accountant General  
2) This office Circular No. Fin C1/1366/09/HRD dated  
25.05.2009  
3) Orders in File No. Fin C1/14254/09/HRD dated 05.06.2010

In continuation of the circular cited 2<sup>nd</sup> above all heads of institutions under IHRD are informed that Accountant General in their Audit of 2008-2009 has pointed out many defects in maintenance of accounts (The extract of Accountant General's Audit report is also enclosed) and so they are requested to rectify the said defects and report the same to this office urgently.

Any lapse in this regard will be viewed seriously.

*Sd/-*  
*Prof. V. Subramony*  
**DIRECTOR**

Encl: Extract of Accountant Generals Report

**To**

1. *All Heads of Institutions (The receipt of the circular may be acknowledged through e-mail immediately)*
2. S.F
3. O.C

*Approved for Issue*  
*Sd/-*  
*Junior Superintendent*

- 2. No proper General Ledger was maintained by most of the institutions under the Institute. Statement of Receipts and Payments was prepared by the Units based on the primary registers maintained.
- 3. Uniformity in preparing the financial statements as directed by the HO was not fulfilled by some units.
- 7. In some Units, separate register was not maintained for Bank transaction and reconciliation of Bank accounts required was not carried out.
- 9. Reconciliation of fee received from students was not being done.

Office of The Principal Accountant General (Audit), Kerala

- 10. No proper register was maintained at some Units in respect of fixed assets.
- 13. The break up details of SMD/security Deposit, Caution Deposit and Educational concessions were not available at most of the units.
- 6. In certain Units, substantial amount was being kept in the SB account without being transferred to high yielding term deposit account.