

**Institute of Human Resources Development  
Prajoe Towers, Vazhuthacaud  
Thiruvananthapuram-14**

*Cir. No.2/11/FinC1/IHRD*

*Dated: 17.01.2011*

**CIRCULAR**

- Sub:- Rectification of defects/ Discrepancies pointed out by Accountant General - Reg:*  
*Ref: - 1. Letter No. Spl Cell (HQ) III/I/8- 2853/285/ dated 09.09.2010*  
*2. Letter No. Spl Cell (HQ) III/I/8- 2853/27 dated 09.04.2010 from*  
*Accountant General, Thiruvananthapuram*  
*3. Circular No.11/2010/Fin C1/IHRD dated 24.06.2010*  
*4. Orders in file No. Fin C1/14254/09/IHRD dated 28.12.2010*

In continuation of the circular 3<sup>rd</sup> cited all heads of institutions under IHRD are informed that Accountant General in their audit of 2008-09 has pointed out many defects in maintenance of account 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 General's audit report

To

- 1. All heads of institutions*
- 2. Finance Officer*
- 3. Finance C1 Section*
- 4. S.F*
- 5. O.C*

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

*R...18.01.2011*

8. The balances under deposits, loans and advances and current liabilities were to be confirmed.

11. The major source of revenue was fee from students. But the register maintained by the Institute were not proper to disclose complete information regarding receipt of prepaid fee, arrears of fee from regular students and defaulters etc.

5. There was no uniformity in accounting funds transferred between units and hence, there was difference in the Inter Unit accounts. Moreover, some of the Units were not maintaining proper records of funds transferred from and to other units and with the HO.