

OFFICE OF THE COMPTROLLER :::::::::::ASSAM AGRICULTURAL UNIVERSITY
JORHAT – 785013.

Memo No.AAU/Bt-2/CP-29/2012-13/CM

Dated / /2021

OFFICE MEMORANDUM

A review of the Internal Check system prevalent in some of the offices under Assam Agril. University including Comptroller's Office reveals that the system in vogue is not adequate and needs further reforms and rationalisation .

Internal Check has been defined as "such an arrangement of Book keeping routine that errors and frauds are likely to be prevented and discovered by the very operation of Book keeping itself"

Hence, to make the system more effective it is impressed upon all the Controlling Officers/Heads/DDOs under Assam Agril. University to review their existing internal check system and ensure that it is made more efficient and worthy. A few examples of measures to be followed in this regards are noted below:-

1. Asstts/Officers entrusted with the duties of preparation of Bills shouldn't be allowed to pass the Bills.
2. Asstts/Officers entrusted issuing supply order shouldn't be allowed to maintain the Stock Register.
3. Cheque Books should not be allowed to be retained in the custody of the cashier but should be kept in safe custody of DDO concerned.
4. Payment through cheques should be avoided as far as practicable and Electronic Fund Transfer should be made.
5. Monthly reconciliation of Cash Book(s) with the Bank Statement/Pass Book(s) should invariably be done and Bank Reconciliation Statement (BRS) should be prepared.
6. The Head of the office should verify each entry in the Cash Book(s). He will be responsible for the accuracy of the Cash Book(s) and Cash Balance.
7. The Cash Book should be closed, balanced and signed monthly.

The above examples are illustrative and not exhaustive.

This has the approval of Hon'ble Vice-Chancellor, AAU, Jorhat13.

Sd/-
Comptroller
Assam Agril. University
Jorhat-13.

No.AAU/Bt-2/CP-29/2012-13/CM

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Dated 29/11/2021

Copy to :-

1. The Secy. to the Hon'ble Vice-Chancellor, Assam Agril. University, Jorhat-13.
2. The Registrar, Assam Agril. University, Jorhat-13.
3. All Controlling Officer/ D.D.O's, AAU, Jorhat/Khanapara/Outstations.
4. Office Copy.


Comptroller
Assam Agril. University
Jorhat-13.