

SHRI JAGANNATH TEMPLE AUDIT RULES, 1968

* No. 6412-End, dated the 11th July, 1968. In exercise of the powers conferred by section 32 of Shri Jagannath Temple Act, 1954 (Orissa Act 11 of 1955), the State Government do hereby make the following rules, namely:—

Short title
and commencement.

1. (1) These rules may be called Shri Jagannath Temple Audit Rules, 1968.

(2) They shall come into force at once.

Definition.

2. In these rules unless the context otherwise requires—

(a) 'Act' means the Shri Jagannath Temple Act, 1954; (Orissa Act II of 1955)

(b) 'Form' means a form appended to these rules;

(c) Words and expressions used but not defined herein shall have the meaning respectively assigned to them in the Act.

Appointment of auditor.

3. The State Government shall as soon as possible after the 30th day of April every year appoint an auditor to audit the accounts of the Temple and its endowments.

Auditor may call for documents.

4. (1) The auditor may by a written notice, require the production of any document, or the attendance of any person responsible for the preparation or maintenance of accounts, before

* See Orissa Gazette, Extraordinary dated the 15th July 1968-[773]

him for the purpose of obtaining any information which he may consider necessary in connection with the audit of accounts.

- (2) When any document is not produced as required under sub-rule (1) the auditor shall send a written report of the failure to produce such documents to the Administrator or other managing authority of the institution and if such document is not produced in spite of the said written report, the same shall be pointed out in his report.

Submission
of report.

5. The auditor shall as soon as possible after completion of audit, submit a report to the Committee and send a copy thereof to the State Government.

Matters to
be exami-
ned by the
auditor.

6. (1) The auditor shall examine whether all sums received are duly credited to the Temple fund and shall also verify the cash balance with reference to the receipts and expenditure.
- (2) He shall verify the authority under which any undertaking has been sanctioned and ascertain if a separate account has been maintained properly for any such undertaking.
- (3) During audit the auditor shall verify the debentures, share certificates, Government bonds and other securities and the bank pass books, if any and report whether they are found correct.

Particulars
to be men-
tioned in
the report.

7. The auditor shall mention the following particulars in his report, namely :—

- (a) Whether the accounts and registers required to be maintained are maintained and kept properly;
- (b) Whether the contributions and other receipts due to the Temple have been realised at the proper time and whether due steps have been taken to recover the sums over-due, and if not, the cases in which such action has not been taken;
- (c) Whether all collections have been brought to account promptly;
- (d) Whether any contribution has been remitted or reduced and if so, whether it was done under proper authority;
- (e) Whether the expenditure incurred is in accordance with the budget sanctioned by the State Government or there are any deviations;
- (f) Whether every item of expenditure has been sanctioned by the competent authority and whether the same is supported by proper vouchers;
- (g) Whether there is any item of expenditure which in the opinion of the auditor, is prima facie extravagant and contrary to the provisions of the Act and the rules made thereunder;

(h) Whether the moneys not required for immediate expenditure have all been properly deposited and whether surplus funds have been properly invested;

(i) Whether the assessable income of the Temple has been correctly shown in the accounts; and

(j) Whether the cash balance has been correctly shown, or there are any discrepancies in the cash balance.

Cases of loss, wastes etc, to be reported by the auditor

8. The auditor shall report any material impropriety or irregularity which he may observe in the expenditure, in the collection of contribution due to the Temple or in the Accounts and shall also report all cases of loss or waste of money together with the names of persons directly or indirectly responsible for such loss or waste.

Statements to be appended to the audit report.

9. The auditor shall append to his report: —

(a) a statement of receipts and expenditure; and a consolidated statement of assets and liabilities other than the fixed assets;

(b) a statement of debentures, share certificates, Government bonds and other securities and the Bank pass books, if any;

(c) a consolidated statement of demand, collections and balance of all items of revenue including contributions, decretal amounts and the like,

both arrears and current, outstanding whether in cash or in kind;

(d) an abstract of the receipts and charges and profit and loss account and balance sheet for trading undertaking, if any, prepared by him.

Entries checked to be marked and vouchers to be initialled.

10 In auditing the accounts the auditor shall put tick marks or cross marks against all entries checked by him and affix his initials to all vouchers with the special audit pencil.

Auditor to deliver statements & report to his successor.

11. Where any auditor is relieved by another auditor during the currency of an audit, the former shall deliver an exact statement of the audit completed by him till the date of his relief along with the draft paragraphs of audit report to the latter.

Audit of accounts shall relate to the whole of the financial year.

12. The auditor shall audit all accounts up to the end of the financial year for which complete accounts have been prepared.

Cases of fraud, and embezzlement, etc to be forth with reported to the Chairman.

13. When any fraud or embezzlement is detected or may reasonably be inferred from any suspicious circumstances or irregularity in the accounts, the auditor shall report the circumstances immediately in writing to the Chairman of the Committee and also to the Vice-Chairman thereof. When the fraud or embezzlement have been fully investigated by the auditor, he shall mention the same in his report.

Issue of
objection
statements.

14. Any enquiry which it is necessary for the auditor to make in connection with accounts, registers or other matters, shall be made through an objection statement in Form A. The auditor shall issue statements day by day as the audit proceeds in Form B and shall obtain the dated initials of the Administrator of the Temple on both the statements aforesaid. The statements shall be returned within three days over the dated initials of the Administrator and shall show the action which has been taken or which is proposed to be taken to settle the objections raised and shall also show the replies to the enquiries made; on receipt of the replies to the points raised, the auditor shall reissue for further action or reply in respect of any items on which final or sufficient action has not in his opinion been taken or on which the enquiries made have not been satisfied. Such reissue shall be prominently indicated in the statement made in Form B. He shall mention in the audit report any item of previous reports which have not been disposed of.

Statements
to be returned
with
in seven
days.

15. Unless otherwise directed by the auditor, all objection statements shall be returned to the auditor within seven days from the date of receipt whether the objections have all been replied to or not provided that in no case such return shall be deferred beyond the close of the audit.

Committee's reply on the report to be submitted to Government

16. The replies to the audit report with the approved resolution of the Committee shall be submitted to the State Government within a period of three months from the date of issue of the report.

Publication of report and directions.

17. The report of the auditor and the directions issued thereon to the Committee under section 27 of the Act by the State Government shall be published by them in the Orissa Gazette.