SHRI JAGANNATH TEMPLE AUDIT RULES, 1968

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 comm• encement. Definition, Appoint. ment of auditor. Auditor may 081 for dooumentJ. 1 (l) These rules may be called Shri Jagannath • Temple Audit Rules, 1968. (2) They shall come into force at once

2. In these rules :unless the context other- wise requires—(a) 'Act' means the Shri Jagannath (Orissa Temple Act, 1954; Act 11 of 19öö) (b) 'Form' means a form appended to these rules• (c) Words and expressions used but not defi- ned herein shall have the meaning res- pectively assigned to them in the Act. 3, The State Government shall as soon as possible after the 30th day Zof April every year appoint an auditor to audit .the accounts cf the Temple and its endowments. 4. (1) The auditor may by a written notice, require the production of any document, or the attendance 01 any person responsible for the preparation or maintenance of accounts, before See Orissa Gazette, Extraordinary dated the 15th July 196æ{7731 to C'/,aJfåJ— by thc nuditor, hirn for thc purpor.4' of obtaining any information which hc may consider neccsgary in connection with the audit of accounts, (2) When any document is not produced as requircd under sub-rule (1) the auditor shall 02nd a written report of thc failure to produce such docurncnt3 to the Administrator or other rnannzing authority of thc institution and if such (locurncnt is not produced in spite of the said written report, thc sarnc shall be pointcd out in report

5. Thc auditor shall as soon as possible after cornpJct.}orj (uf audit, submit a report to the Corn tn:t.tcc and qcnd a copy thereof to the State Government. (l) Thc auditor 'hall creamine whether all gurns rcceivcd arc dilly credited to the Temple fund and 3haJJ also verify the cash balance with refcrcnce to the rccciptg and expenditure. (2) LIC jhall verify thc authority under which any undertaking has bccn sanctioned and ascertain if a separate account has been maintained properly for any such undertaking. (3) During audit thc auditor shall verify the gharc certificates, Government debenturcg, bonds and othc securities and the bank pa»s book3j if any and report whether they are found correct. Particulars 7. The auditor shall mention Lhe following to be men- particulars in his report, namely tioned in the report, (a) Whether the accounts and registers required to be maintaine4 are maintained and kept properly; the contributions and other (b) Whether 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 whicn such action has not been taken; IVhether all collections have been brought (c) to account promptly; (d) Wheæher any contribution nas been remi- tted 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; Cases of loss, wastes etc, to be reported by the auditor Statemeats to be •appe— nded to audit report. (h) Whether the moneys not required for i tnmediate 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 corre- ctly shown, oc there are any discrepancies in the cash balance

8. The auditor shall report any material impro- priety 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 cr waste

9. The auditor shall append to his report: —(a) a statement of receipts and expenditure; and a consolidated statement of assests and lia- bilities other than the fixed assests; (b) a statement of debentures, share certifi- cates, Government bonds and other securities and the Bank pass books, if any; (c) a consolidated statement of det mand, colle- ctions and balance of all items of revenue inclue ding contributions, decretal amounts and the like, Entries checked to be marked and vou— Obers to be initialled. Auditor to deliver sta- tements & report to his succe— ssor. Audit of accounts shall relate to the

whole of the finan- Cial year. Cases of fraud, and embezzle- ment, etc to be forth with repo- rted to the Chairman. 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. 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

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

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

13. When any fraud or embezzlement is detected or may reasonably be inferred from any suspecious circumstances or irregularity in the accounts, the auditor shall report the circumtances immediately in writina to the Chairman of the Committee and also to the Vice-Chairman thereof. When the fraud or embtzzlement have been fully investigated by the auditor, he shall mention the same in his report. 14. iApy enquiry which it is necessary 'for the lague.of 0DjZötion btÉtemepkBö Statemenä to be retu rned Tith in seven days. at$itqr,to make in connection with accounts, other. matters, shall be made through an jobj#tion statement inrForm A. The auditor shall issue statements by day as the audit proceeds in Form B and shall obtain the dated intitials of the Administrator of the Temple on both the statements; aforesaid. The statements shall be returned within thtee 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 promi- nently indicated in the statement made in Form B. He Shal) mention in the audit report any item of previous reports which have nol been disposed of

15. Unless otherwise directed by the auditor, all objection -statements shall be returned to the auditor within seven days from the date of rece- ipt 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, Committ ee's reply on the rep ort to be submitted to Gove.rament Pu blication of report and directions , 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, 17. The report of the auditor and the directions icsued thereon to the Committee under section 27 of the Act by the State Government shall be published by them in the Orissa Gazette.