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CIRCULAR

MEMORANDUM NO. 2

OF 2025

REF: GEN/3/01/25 (02) Vol. II

FROM: Auditor General – Office of the Auditor General

TO: Cabinet Secretary, Solicitor General, Clerk National Assembly,
Chief Executive Officers, Heads of Department and other
Accounting Officers

SUBJECT: Surprise Cash Surveys

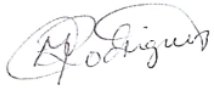
DATE: February 21, 2025

Reference is made to Financial Orders, 2020 whereby the Auditor General has authority to conduct cash surveys to **all revenue collectors including statutory bodies**. We note that the surprise cash survey process followed by the Board of Survey is also followed by the Auditor General's Office.

- **Section 222:** Annual boards of survey are appointed to examine **the cash, bank balances, stamps, etc., held on charge by Government officers.**
- **Section 223:** Surveys are to be held at 8:00 a.m. on all cash and bank balances and on all main stocks of postal orders, stamps, etc. held by the **Accountant General, his sub-accountant and the Postmaster General and all statutory bodies.**
- **Section 227:** Surprise surveys of the cash and stamps, etc. in the custody of the Accountant General, sub-accountants, revenue collectors and imprest holders are to be held from time to time and at least once a year. Transactions shall cease until the board has completed its surveys, unless it is essential for transactions with the public to take place for the purpose of receiving or paying cash. In such cases the board of survey shall, before checking the cash, make arrangements satisfactory to them to ensure that the current day's transactions are completely separated from the previous balance.
- **Section 228:** It shall be the duty of the officer whose cash (as defined in Order 151) is to be surveyed to balance, rule off his cash book, and stamp and postal order registers and to bring down the balance as at the surprise survey is held.
- **Section 651:** The Auditor General or any officer deputed by her is at all times entitled to have access to all books, records or returns relating to accounts, and all officers with

accounting responsibilities shall give him every facility for inspecting such documents.
She shall also have authority to carry out surveys of cash, stamps and stores.

Respectfully,

A handwritten signature in cursive script, appearing to read "Rodriguez".

Maria Rodriguez (Mrs.)
Auditor General