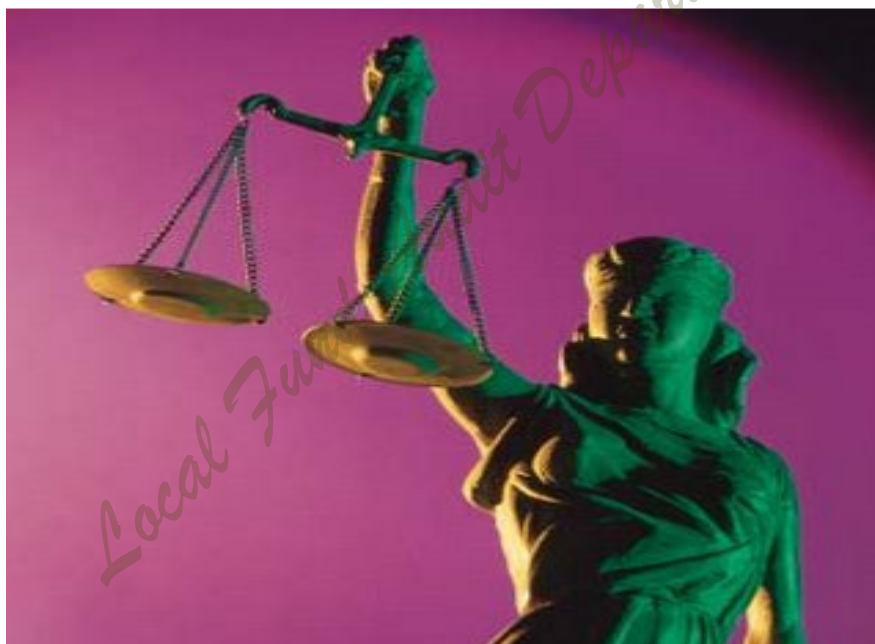


LOCAL FUND AUDIT, DISTRICT OFFICE, KOLLAM

JUDICIAL FIRST CLASS MAGISTRATE COURT - III PUNALUR



AUDIT REPORT

FOR THE PERIOD FROM 01-04-2009 TO 16-03-2013

LFQ/MS/383/2013

Office of the
Senior Deputy Director of
Local Fund Audit,
District office, Kollam.
Ph: 0474-2740141
E-mail: dydrhglfq@gmail.com

Dated, 06th April 2013

**REPORT OF THE AUDIT OF ACCOUNTS OF THE
FIRST CLASS MAGISTRATE COURT - III, PUNALUR
FOR THE PERIOD FROM 01-04-2009 TO 16-03-2012**

I. OFFICER RESPONSIBLE

Magistrate:

1. Sri. R. Ramababu, 01-04-2009 to 12-05-2009
2. Smt. P.D. Jyothi, 13-05-2009 to 20-05-2009
3. Sri. Doney Thomas Varghese, 21-05-2009 to 01-01-2011
4. Mohammed Raees, 02-01-2011 to 20-01-2011
5. Donney Thomas Varghese, 21-01-2011 to 16-05-2011
7. Mohammed Raees, 17-05-2011 to 22-05-2011
8. Ambili C.S, 23-05-2011 to 16-03-2013

II. JUNIOR SUPERINTENDENTS

1. Sri. D. Kunjumon, 01-04-2009 to 12-11-2009
2. Sri. P. Anil, 13-11-2009 to 30-11-2009
3. Sri. D. Kunjumon, 01-2-2009 to 31-03-2011

4. Sri. K. Sivasankara Pillai, 01-04-2011 to 04-05-2011
5. Smt. Gerasma, 05-05-2011 to 03-07-2011
6. Sri. B. Ramachandran Pillai, 04-07-2011 to 16-03-2013

DATE OF AUDIT

Date of commencement : 18-03-2013
Date of Completion : 23-03-2013
Number of days taken : 06 days

III. OFFICER WHO CONDUCTED THE AUDIT

Sri. B. Skanda kumar,
Senior Deputy Director of Local Fund Audit,
District Office, Kollam

IV. SCOPE OF AUDIT

The Accounts and Register which exhibit monetary transactions are specified in the Government Orders entrusting the audit of subordinate court to the Department and the letters of the Registrar of the Hon'ble High Court of Kerala issued to this department from time to time were examined.

The Service Books of the staffs were also checked with reference to the letter No. B6/447758/72 dated 23-09-1972 of the Registrar, High Court of Kerala; observations on the defects noticed in the maintenance of registers have also been made in this report.

V. PREVIOUS AUDIT REPORT

The auditor report for the period from 25-01-2002 to 22-03-2004 and from 23-03-2004 to 24-03-2006 are still pending. The Service Books of the incumbents mentioned in Sl. No. 6 of the Audit Report for the period from 25-03-2006 to 31-03-2009 has not been furnished for verification. Hence the objection is still pending. All other objection in the above report were seen rectified. Early actions may be taken to settle the pending objections.

PART - I

VI. SERIOUS IRREGULARITIES

Nil

*for THE DIRECTOR
of Local Fund Audit Department,
Thiruvananthapuram*

Sd/-

SENIOR DEPUTY DIRECTOR
*of Local Fund Audit,
District Office, Kollam*

SHINE/20/04/2013

PART - II

1. Fine pending realisation

On verification of the fine register, it is found that an amount of ₹ 43,94,700/- is pending realisation as on 28-02-2013. The year wise break up is given below:-

1979-80	400.00
1980-81	500.00
1983-84	2,500.00
1984-85	750.00
1985-86	6,950.00
1986-87	2,800.00
1987-88	4,350.00
1988-89	1,000.00
1989-90	8,850.00
1990-91	1,450.00
1991-92	9,000.00
1992-93	500.00
1995-96	19,000.00
1996-97	9,550.00
1997-98	1,37,500.00
1998-99	20,000.00
1999-2000	12,095.00
2000-01	55,500.00
2001-02	15,250.00

2002-03	3,57,930.00
2003-04	10,750.00
2004-05	15,41,490.00
2005-06	14,93,310.00
2006-07	1,32,550.00
2007-08	50,225.00
2008-09	1,37,650.00
2009-10	1,01,800.00
2010-11	1,41,250.00
2011-12	53,100.00
2012-13 (position only upto 28-02-2013)	66,700.00
TOTAL	43,94,700.00

It is seen that five imposed from 1979-80 onwards are pending collection. Steps may be taken for the collection of the fine amount imposed to the parties.

2

DEMAND DRAFT RECEIVED IS NOT ROUTED THROUGH CASH BOOK

On verification of Demand Draft received and its remittance, it is seen that out of the five DD's received worth ₹ 9,500/- (DD Nos. 361262, 361916, 361908, 361910, 239727 dated 07-05-2011) DD No. 361916 worth ₹ 1,500/- is not seen entered in the cash book. The amount is seen remitted vide chalan No. 70 dated 12-05-2011 for ₹ 9,500/- The reason for omission of then DD in the cash book may please be stated.

3. STOCK REGISTER OF LOCAL PURCHASES INCOMPLETE

The entries in the stock register of local purchases is written only upto 11-10-2010. Steps may be taken to update the register.

4. FINANCIAL POSITION

2009-10

Opening Balance	18,96,541.00
Receipt	14,21,934.00
TOTAL	33,18,475.00
Payment	2,32,655.00
TOTAL	30,85,820.00
Less: Amount lapsed	3,64,373.00
Closing Balance	27,21,447.00

RECONCILIATION

	Treasury Closing Balance	31,02,959.00	
	Lapsed Deposit	3,64,373.00	
	TOTAL	27,38,586.00	
DEDUCT			
1.	Uncashed cheque (₹ 10,000 + 10,000 dated 23-12-2013)	20,000.00	

2.	Uncashed cheque (dated 07-03-2013)	125.00	21,275.00
3.	Uncashed cheque (dated 14-06-2006)	150.00	
4.	Wrong Credit (31-07-1989)	500.00	
5.	Wrong Credit 2008-09	500.00	
TOTAL		27,17,311.00	
Add:			
Lapsed deposit wrongly forfeited on 1990-91		661.00	
Non credit of deposit No. 20 dated 20-12-1997		175.00	
No credit of deposit No. 9 dated 26-04-2004		600.00	
Wrongly credited to five head as per cheque Nos. 39/07 dated 13-02-2007		2,700.00	4,136.00
TOTAL			27,21,447.00

DETAILS OF CASH BALANCE

2007-08	3,98,979.00
2008-09	10,20,984.00
2009-10	13,00,884.00
TOTAL	27,20,847.00
Add	
Non credit of deposit No. 9 dated 26-04-2004)	600.00
TOTAL	27,21,447.00

The Court closing balance is in agreement with the treasury figure subject to the above observations.

2010-11

Opening Balance	27,21,447.00
Receipt	20,72,761.00
TOTAL	47,94,208.00
Payment	2,01,350.00
	45,92,858.00
Less: Amount lapsed	3,48,979.00
Closing Balance	42,43,879.00

RECONCILIATION

	Treasury Closing Balance	46,09,997.00	
	(-) Lapsed Deposit	3,48,979.00	
	TOTAL	42,61,018.00	
DEDUCT			
1.	Uncashed cheque (Cheque No. 2/2003-04 dated 23-12-2003) & 03/2003-04 dated 23-12-2003)	20,000.00	21,275.00
2.	Uncashed cheque (Cheque No. 2/2006-07 dated 14-06-2006)	150.00	
3.	Uncashed cheque (Cheque No. 36/2002-03 dated 07-03-2003)	125.00	
4.	Wrong Credit on 31-07-1989	500.00	
5.	Wrong Credit 2008-09	500.00	
	TOTAL	42,39,743.00	

Add:		
Lapsed deposit wrongly forfeited on 1990-91	661.00	
Non credit of deposit No. 20 dated 20-12-1997	175.00	
No credit of deposit No. 9 dated 26-04-2004	600.00	
Wrongly credited to fine head as per cheque Nos. 39/07 dated 13-02-2007	2,700.00	4,136.00
TOTAL		42,43,879.00

DETAILS OF CASH BALANCE

2008-09	9,64,984.00
2009-10	12,62,134.00
2010-11	20,16,161.00
TOTAL	42,43,279.00
Add	
Non credit of deposit No. 9 dated 26-04-2004)	600.00
TOTAL	42,43,879.00

The Court closing balance is in agreement with the treasury balance subject to the above observations.

2011-12

Opening Balance	42,43,879.00
Receipt	13,90,731.00
TOTAL	56,34,610.00
Payment	7,11,655.00
	49,22,955.00
Less: Lapsed amount	9,19,294.00
Closing Balance	40,03,661.00

RECONCILIATION

	Treasury Closing Balance	49,40,094.00	
	(-) Lapsed Deposit	9,19,294.00	
	TOTAL	40,20,800.00	
DEDUCT			
1.	Uncashed cheque (Cheque No. 2/2003-04 dated 23-12-2003) & 03/2003-04 dated 23-12-2003)	20,000.00	21,275.00
2.	Uncashed cheque (Cheque No. 2/2006-07 dated 14-06-2006)	150.00	

3.	Uncashed cheque (Cheque No. 36/2002-03 dated 07-03-2003)	125.00	
4.	Wrong Credit on 31-07-1989	500.00	
5.	Wrong Credit 2008-09	500.00	
TOTAL		39,99,525.00	
Add:			
	Lapsed deposit wrongly forfeited on 1990-91	661.00	
	Non credit of deposit No. 9 dated 20-12-1997	600.00	
	No credit of deposit No. 9 dated 26-04-2004	175.00	4,136.00
	Wrongly credited to fine account as per cheque Nos. 39/07 dated 13-02-2007	2,700.00	
	TOTAL		40,03,661.00

DETAILS OF CASH BALANCE

2009-10	12,01,829.00
2010-11	17,08,986.00
2011-12	10,92,246.00
TOTAL	40,03,061.00

<i>Add</i>	
Non credit of deposit No. 9 dated 26-04-2004)	600.00
TOTAL	40,03,661.00

The Court closing balance is in agreement with the treasury balance subject to the above observations.

Local Fund Audit Department
for **THE DIRECTOR**
of Local Fund Audit Department,
Thiruvananthapuram

Sd/-

SENIOR DEPUTY DIRECTOR
of Local Fund Audit,
District Office, Kollam

SHINE/20/04/2013