

REPORT ON THE AUDIT OF ACCOUNTS OF JUDICIAL FIRST CLASS MAGISTRATE COURT, VAIKOM FOR THE PERIOD FROM 9.3.10 TO 14.3.13

Name of the officer who conducted the audit : Smt. Letties Manuel,
Senior Deputy Director

Date of commencement of audit : 15.3.13

Date of completion : 21.3.13

Number of working days : 6

OFFICER RESPONSIBLE

A)Judicial First Class Magistrate

1. Sri. Nixon M. Joseph	:	9.3.10 - 13.5.11 FN
2. Sri. M.V. George	:	13.5.11 AN - 23.5.11 FN (Chief Judicial Magistrate, Kottayam - in charge)
3. Sri. T.P. Prabhathal	:	23.5.11 AN - till date

B) Junior Superintendent

1. Sri. K. Sreevalsan	:	9.3.10 - 31.3.10
2. Smt. A. Girija, UDC(HG) in charge	:	1.4.10 FN - 3.5.10 FN
3. Sri. S.Sreekumar	:	3.5.10 - till date

1. SCOPE OF THE AUDIT

As specified in the government orders which entrust the audit of accounts of the institutions to this Department and as per the letters of the Registrar of the Hon. High Court of Kerala issued to this department from time to time, the accounts and registers which exhibit monetary transactions for the period from 9.3.10 to 14.3.13 were examined in audit. The service books of the staff were examined with reference to letter No. E6/44758/72/23.9.1972 of the Registrar , Hon. High Court of Kerala. Audit

observations regarding the defects in the maintenance of registers are incorporated in this report

2. PREVIOUS AUDIT REPORTS

Replies to the audit reports for the period from 17.4.08 to 8.3.10 were verified in audit. Since the defects pointed out in the previous report are rectified, the audit report for the period from 17.4.08 to 8.3.10 is treated as closed.

PART - I

SERIOUS IRREGULARITIES

Nil

*Senior Deputy Director of Local Fund Audit
District Office, Kottayam*

PART - II

1. IMPROPER MAINTENANCE OF REGISTERS

Day book of receipts and expenditure of impressed sheets ('C' Register) is not seen maintained for the period from 15.5.10 to 10.4.11 and from 15.12.12 till date.

Cheque and Draft register is also not maintained after 10.1.12.

The registers may be made up-to-date by supplying the omissions and produced for verification in audit.

2.DETAILS OF FINE PENDING COLLECTION

The details of fine pending collection as on 21.3.13 is shown below.

Year	Amount		
88-89	7225	00-01	8900
89-90	6000	02-03	12415
90-91	9123	03-04	44824
92-93	13800	04-05	39715
93-94	44501	06-07	8854
94-95	9790	08-09	80425
95-96	52850	09-10	25170
96-97	64345	10-11	78550
97-98	50000	11-12	90550
98-99	70505	Upto 21.3.13	291000
99-00	50571	Total	1059113

3. PROPERTY REGISTER : ITEMS CARRIED OVER – CERTIFICATE TO THE EFFECT NOT MADE

When the pending property (thondy) items are carried over to the register for the new year a certificate to the effect has to be recorded in the register with the attestation of the presiding officer. But this certificate as specified in the High Court Circular 17/67 and E6/9246/67/7.12.67 is not seen recorded in the register. The omission may be supplied.

4. ENTRY OF THONDY ITEMS – REGISTER DESCRIPTION IS DIFFERENT FROM THE THONDY LIST

In item No. T 66/10 the thondy article entered as Sl. No. 3 in the thondy register is 'അഞ്ഞൂറ് രൂപയുടെ ഇന്ത്യൻ കറൻസി നോട്ടുകൾ : 2'. But as per the entry in the property register 'അഞ്ഞൂറ് രൂപയുടെ ഇന്ത്യൻ കറൻസി നോട്ടുകൾ : 8 (എട്ട്) 'The difference may be cleared.

5. LAPSED DEPOSIT

A sum of ₹ 1262841 being the deposit for the year 08-09 lapsed on 31.3.12. Authorisation of AG was given vide Dep/VIII/3-1/12-13/613 dated 17.5.12. The amount was deducted from the treasury account on 14.6.12.

6.1 LEAVE TAKEN-NOT RECORDED IN THE SERVICE BOOK AND CERTIFIED BY THE CONTROLLING OFFICER

On verification of the leave account in the service book of Sri. R. Kranthikumar, LDC, it is seen that he had taken commuted leave and earned leave on different dates during the period from 3.11.07 to 24.4.10. But details of the leave granted were not recorded in the body of the service book and certified by the controlling officer. Details are given below.

<i>Date</i>	<i>Nature of leave</i>	<i>Total days</i>
14.7.08-17.7.08	Commuted leave	4
17.11.08-09.11.08	Commuted leave	3
9.3.09-13.3.09	Commuted leave	5
30.10.09-2.11.09	Commuted leave	4
29.8.08-6.9.08	Earned leave	9
26.12.08-27.12.08	Earned leave	2
21.4.09-25.4.09	Earned leave	5

10.12.09-11.12.09	Earned leave	2
21.4.10-24.4.10	Commuted leave	4

The defect may be got rectified.

6.2 SURRENDER OF EARNED LEAVE – LEAVE ACCOUNT NOT REGULARISED

On verification of the pay bill register and SLS bill of establishment for 4/12 it is seen that Smt. Sindhu V. Nair, UDC has surrendered earned leave for 30 days with effect from 3.4.12. But no entry to this effect was made in the service book of the incumbent and leave account has not been regularized accordingly. The defect may be rectified.

6.3 CALCULATION OF EARNED LEAVE – PERIOD OF STRIKE NOT DEDUCTED

Smt. A. Girija, UDC (HG) has participated in the strike on 10.1.02 and from 6.2.02 to 8.3.02. But the total period of strike of 32 days has not been deducted from the duty period for the calculation of earned leave. This defect may be rectified and earned leave account corrected accordingly.

6.4 LEAVE GRANTED- NOT RECORDED AND CERTIFIED

Smt. A.Girija, UDC (HG) was on commuted leave as per the leave account in service book, on the following dates.

9.7.02-12.7.02	4 days
6.8.02	1 day
26.9.02	1 day
16.10.02	1 day
18.10.02	1 day
20.10.02	1 day
31.10.02	1 day

But the above details has not been recorded in the service book and certified by the controlling officer. The omission may be supplied.

6.5 HALF PAY LEAVE ACCOUNT NOT REGULARISED

As per the entry on page 25 of the service book of Smt. A. Girija, UDC (HG), she was on commuted leave for three days from 22.12.04 to 24.12.04. But the half pay leave account had not been regularised accordingly.

6.6 CALCULATION OF DUTY DAYS FOR EARNED LEAVE – PERIOD OF LEAVE NOT DEDUCTED FULLY

During the period from 1.4.10 to 23.5.11 a total number of 11 days of commuted leave was availed by Sri. R. Kranthikumar, LDC on the following days.

<i>from 21.4.10 to 24.4.10</i>	<i>4 days</i>
<i>from 22.7.10 to 23.7.10</i>	<i>2 days</i>
<i>4.9.10</i>	<i>1 day</i>
<i>7.9.10</i>	<i>1 day</i>
<i>29.10.10</i>	<i>1 day</i>
<i>19.11.10</i>	<i>1 day</i>
<i>Total</i>	<i>11 days</i>

But only 4 days were deducted for the calculation of duty period as on 23.5.11. The defect may be rectified and leave account regularised accordingly.

7. FINANCIAL POSITION

2009-10

<i>Opening balance</i>	<i>3479706.98</i>
<i>Receipt</i>	<i>1268612.00</i>
<i>Total</i>	<i>4748318.98</i>
<i>(-) Payment</i>	<i>536455.00</i>
	<i>4211863.98</i>

<i>(-) Lapsed deposit as on 31.3.09 vide authorisation letter of AG no. Dep/VIII/3-1/09-10/780/3221/ dated 30.12.09</i>	231721.00
<i>Closing Balance</i>	3980142.98

2010-11

<i>Opening balance</i>	3980142.98
<i>Receipt</i>	1103601.00
<i>Total</i>	5083743.98
<i>(-) Payment</i>	587070.00
	4496673.98
<i>(-) Lapsed deposit as on 31.3.10 vide authorisation letter of AG no. Dep/VIII/3-1/10-11/3158/ dated 6.7.10</i>	1193778.00
<i>Closing Balance</i>	3302895.98

2011-12

<i>Opening balance</i>	3302895.98
<i>Receipt</i>	645598.00
<i>Total</i>	3948493.98
<i>(-) Payment</i>	364951.00
	3583542.98
<i>(-) Lapsed deposit as on 31.3.11 vide authorisation letter of AG no. Dep/VIII/3-1/11-12/651/ dated 6.5.11</i>	410261.00
<i>Closing Balance</i>	3173281.98

RECONCILIATION

<i>Closing balance as per crcd register</i>	1910440.98
<i>(+) Lapsed deposit as on 31.3.12 deducted in crcd register but not withdrawn from treasury on this date.</i>	1262841.00
<i>Closing Balance as per treasury advise list. The closing balance as per crcd register agrees with the treasury closing balance.</i>	3173281.98

Senior Deputy Director of
Local Fund Audit,
District Office, Kottayam
For Director of LFAD, Thiruvananthapuram