



**GOVERNMENT OF KERALA**

**HAND BOOK**  
**OF**  
**GUIDELINES ON**  
**INTERNAL AUDIT**

ISSUED BY FINANCE (IAC) DEPARTMENT

**2008**

## **FINANCE (IAC) DEPARTMENT** **GUIDELINES ON INTERNAL AUDIT**

Audit forms an integral part of the financial system and one of the important organs necessary to ensure the sound functioning of a parliamentary democracy. It is the duty of Audit to see whether the funds voted by the Legislature have been utilized for the purpose intended for and the funds authorized to be raised through taxation and other measures have been assessed, collected and credited to Government Accounts.

Audit is an examination of accounts to ascertain whether the expenditure actually incurred under various grants is within the authorisation given under the provisions of the Legislature. It also ascertains whether the expenditure so incurred is in conformity with the Law, relevant rules and regulations issued by Government from time to time.

It is to see whether the accounts are accurate, complete and to ensure that all revenue and receipt collected are brought to account in time under proper head that all expenditure and disbursements are authorized, vouched and correctly classified. The broad aim of audit is to safeguard the financial interest of the State and to uphold and promote public accountability and sound economical financial management practices.

### **The functions of an Internal Auditor are:**

1. Ensure the correctness and completeness of accounts.
2. Examine the accounts to ensure regularity in expenditure.
3. Look into the propriety of the financial transaction.
4. Ensure that the resources expended by the executive have produced desired result.
5. Keep a constant vigil on all financial dealings and transactions in the organization.
6. Find out whether there have been any financial irregularity or malpractice in incurring expenditure.
7. Point out mistakes and indicate how they can be rectified and avoided in future.

8. Verify the physical achievements of schemes/projects in the Institutions.

To sum up, the primary object of Audit is to see that the initial accounts from which the accounts rendered by Departmental Officers are maintained in accordance with the financial rules and existing orders. Audit is an examination of accounting records undertaken with a view to establish whether they correctly and completely reflect the transactions. It is the duty of audit to provide Government with all possible assistance in financial matters.

A register in Form 4-B. KFC Vol. II should be maintained in every office to record the details of the pending Inspection Reports and audit paras. Details of all Inspection and outstanding paras should be entered in the register with the help of half-yearly statements received from the Gathers Register and should be inspected by the Head of office or an officer authorized on his behalf at least once in a month and instructions issued for the speedy clearance of the outstanding paras wherever necessary.

**Auditors should ensure whether the provision of funds for the expenditure is duly authorized by a competent authority. The expenditure is duly sanctioned and is incurred by an officer competent to incur it. Payment has been made to the proper person, and so acknowledged and recorded.**

Basically the financial transaction of an organization can be audited by verifying Contingent bills and vouchers, Cash book, Treasury bill book, acquittance roll, Chalans, Contingent Register etc.

At present there are no general guidelines/instructions on audit/inspection issued by Government. In order to have a uniformity in auditing and to specify areas to be covered by a routine audit, a general instructions/guide lines applicable to all Departments are quite necessary. So Government felt the necessity of issuing such a guidelines/instructions on internal audit.

The Hand Book on "Guideline on Internal Audit" is issued based on the exiting orders/rules in vogue as a guidance and follow up for all Departments. Any clarification/rectification in the Hand Book shall be referred to Government in Finance Department.

## 1. CASH BOOK.

1.1 Every officer receiving money on behalf of Government should maintain a cash book in form TR 7A.[Rule KTC 92(a)]. All monetary transactions should be entered in the cashbook and attested by the head of the office. The cashbook should be closed regularly and completely checked. At the end of each month the head of the office should verify the cash balance in the cashbook and record a signed and dated certificate to that effect. The cashbook shall be bound in convenient volume and their pages serially numbered. An erasure or overwriting of an entry once made in the cashbook is strictly prohibited. **If a mistake is detected it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines.** The daily collection of each office should be remitted in the Treasury in the very next working day. When this is not possible owing to distant location of Treasury; or any other cause the money should be remitted periodically, at least once in a week on the last working day. Officers having large collection may, however, make more than one remittance in a week, provided the amount of each such remittance is not less than **Rs. 500/-** The cash chest or the cash in hand shall be counted by the head of the office or, under his orders, by a gazetted subordinate at the close of business on each working day and verified with the book balance as shown, in the cash book and the other registers after they have been closed for the day. A memorandum of verification, as shown below, shall be signed and dated by the Government servant who counted the cash: -

The audit team should see whether monthly abstract has been maintained.

Balance of cash shown in the cash book	....
Balance of cash shown in acquittance rolls or register of un-disbursed pay etc. (A)	....
Balance of payment of advance shown in contingent register and permanent advance disbursement register. (B)	....
Total book balance (A+B)	....
Cash balance found on physical verification	....

**1.2 If there is any difference between the book balance and the actual cash balance which cannot be reconciled at once, action shall be taken under Article 305 in the KFC.**

## **2. CONTINGENT BILLS & VOUCHERS**

2.1 The term Contingent charges or Contingencies is applied to the incidental expenditure, which is necessarily incurred in running an office. The main items are common to most offices eg. expenditure on furniture, books and periodicals, service postage and telegrams, bicycles, Telephones, electric current, cleaning charges, water charges, etc.(Art 90 KFC)

2.2 General arrangement of Contingent Register should be in Form-10 as stipulated in KFC. Whenever the Drawing and Disbursing Officer makes a payment under the head of contingencies, he should enter the details such as the date, the name of the payee, the amount and the number of sub vouchers in the proper column of the Contingent Register. If any charges requires explanation he should make the necessary entry in the column headed "Description" and obtain the initials of the Government servant who incurred the charge against the entry. [Art 105 (a)].

2.3 The head of the office whom he has authorised to incur contingent expenditure should initial against the date of payment in respect of each item. The date of payment and the amount paid must be recorded on each sub-voucher at the time of payment [Art.105 (b) KFC]. The date of encashment of bills should be noted in the contingent register.

2.4 Advances made from the Permanent Advance should be entered at once in the proper columns of the contingent register ie, the column headed "Advances". When each advance is adjusted, it should be noted in the "Remarks" column [Art: 106 (A) KFC]. When an advance is drawn from the Treasury through Contingent Bill for specific purpose/programme and disburses to the officials, the Drawing and Disbursing Officer should obtain proper receipts of advance by considering it as permanent payment and should be booked in the expenditure side of the cashbook on the day itself. The receipts so obtained should be attached to the concerned contingent bills instead of keeping them in separate bundles. This advance payment should also be entered in the advance register in the page provided for the person who receives the advances. The advances received should be settled by producing proper acquittance/vouchers/cash receipts etc., as the case may be,

within the time prescribed in the rules. If it is not settled in time, the amount along with interest accrued should be recovered from the responsible person. The Head of department should ensure that the advances are settled in time and forwarded to the Accountant General through Treasury in the form of 'NIL' bills and keep the vouchers/cash bills produced while settling the advances in the office copy of the "Nil" bills and to be produced to the audit. Also, petty payments should be made only from the Permanent Advance and not from the advance amount drawn for specific purposes. Over writings and cancellations are often seen in the cashbook, which is not permitted by rules and this should be avoided. All the receipts should be remitted to treasury on the next day itself.

2 .5. Register of contingent expenditure should be preserved for not less than 5 years. So contingent bill under all heads of accounts whether cashed or endorsed to parties been properly entered in the Register. Contingent bills duly supported with vouchers and payees receipt should be arranged head of account wise and kept year-wise in the serial order. The amount of bills paid by Book Transfer should be entered in the Contingent Register in **Red ink** and the balance available should be reduced accordingly. All sub-vouchers should be cancelled by the drawing officers irrespective of the fact whether they are retained in their office or sent to audit office. When original vouchers were sent to Accountant General, copies of the vouchers/sub vouchers should be kept in the office for reference.

**2.6 Drawing and disbursing officer should check whether any expenditure has been incurred in excess of sanction and without authority, then it should be reported to higher authorities immediately.** The DDO should surrender the savings in time to Government Treasury and he should also be vigilant about the expenditure. **As per Article KFC 99 and GO(P) 1035/2000 dated: 19-07-00 every advance drawn should be adjusted with in a period of 3 months from the date of drawal. Penal interest @ 12.5% should be levied on each pending adjustment items.**

### **3. TREASURY BILL BOOK.**

3.1 Every officer shall enter particulars of all bills in a book called the "Treasury Bill Book" in Form T.R.74, which shall be presented at the treasury along with each bill. Treasury Officers shall not pass any such bill for payment unless the treasury bill

book is presented with it. The drawing officer shall be held personally responsible for entries in column 1 to 6 and columns 12 and 13 of the book and omissions to make the entries required in respect of any bill and similarly the Treasury Officers shall be responsible for the entries or omissions to make entries in columns 7 to 11 except in respect of the bills endorsed to private parties.(223 of KTC)

3.2 A Treasury Bill Book shall be used till all the pages in the book are exhausted or till the end of the financial year which ever is earlier or till the Bill Book in use is irrecoverably lost. A fresh Bill Book shall be issued by the Treasury officer on presentation of the requisition in the printed form appended to the Bill Book.

#### **4. ACQUITTANCE ROLLS.**

4.1 A large office in which it would be inconvenient to watch the disposal of un-disbursed pay and allowances through the office copies of the bills or the acquittance rolls, hence there shall maintain a register in Form TR. 22 for the purpose. This Register shall also be used when necessary, for watching the disposal of the un-disbursed balance, if any, of the amounts drawn as Contingent bills in excess of the Permanent Advance [Rule 432(d) KTC]. Stamped acquittance is to be obtained for amounts exceeding Rs 5000/-. The acquittance should be dated. An abstract is to be prepared for daily payments when there are many items. The Government servant who checks an acquittance roll shall add a statement at the foot of it as follows:- **"Checked in accordance with Rule 432(d) of the Kerala Treasury Code"**.

#### **5. AUDIT OBJECTION REGISTER.**

5.1 All the audit objections received in a calendar year should be serially numbered in an Audit Objection Register as provided in Art. 63 KFC VOL.I. The objections should be replied with in a fortnight of its receipt. An item should be treated as closed when final reply is given to concerned authority. **The Register should be reviewed monthly by the head of the office.** The review should be critical and detailed and special attention should be given for the clearance of the old objections remaining un-disposed of. A register in form 4 – B of KFC Vol. I should be maintained in every office to note the details of pending inspection reports and paras. The Government are of the view that, if the head of the office bestows proper attention on the monthly review of the register, there will not be any occasion for accumulation of audit

objections. The head of office should also ensure that where a particular type of payment has been objected by "Audit", a similar payment is not made thereafter before the audit objection is finally cleared.

## **6. Delegation of powers to regularize minor irregularities.**

6.1 In all the cases of audit objections arising out of breaches of rules and regulations, efforts should first be made to assess the loss/financial implication, if any, involved in the irregularity. Where the loss to Government or the financial implication involved can be assessed, the heads of departments may themselves regularize such irregularities provided:

6.2 The regularization does not involve the exercise of powers in excess of those delegated to them under specific orders of Government

6.3 The irregularity does not disclose a defect in the rule or regulation, the amendment of which requires the orders of Government.

6.4 There has not been any serious negligence on the part of some individual officer or officers, which may possibly call for disciplinary action requiring the orders of Government.

6.5 The monetary value of the loss does not exceed Rs.300 in each case.

## **7. STOCK ACCOUNT OF BOOKS, FORMS AND STATIONERY.**

7.1 Every **Head of office** should maintain stock accounts for forms and stationery in accordance with the rules in the Stationery Manual and also a Register in Form 19 of the books belonging to the office.

## **8. FAMILY BENEFIT SCHEME.**

8.1 The FBS was introduced by Government vide G.O.(P) 405/77/Fin dtd:19.10.1977. The scheme applies to all regular Government employees under the State Government Offices of All India Service borne of Kerala Cadre, Full-time teaching and non-teaching staff, protected teachers and N.M.R workers. The scheme is **optional** and those who opt for the scheme should continue under the scheme up to retirement or relief from service on other ground. The modified scheme came into force with effect



from 1.4.1998. The rates of subscription will be Rs 25/- and Rs 50/- respectively. Original option and valid nomination is necessary to the scheme. As per G.O. (P) 1463/98/Fin dtd: 16.05.1998, if a class IV employee who joined and subscribed to the scheme dies while in service an amount of **Rs 25,000/-** will be paid to his /her family. In the case of others, the amount payable in the event of death while in service will be **Rs 50,000/-**

## **8.2. General Conditions: -**

It should be ascertained whether the general conditions as laid down in the Hand Book on Family Benefit Scheme (Second edition) are being strictly followed.

### **Books and Registers to be maintained and inspected.**

- 1) Option and nomination form in original pasted in the Service Book (Annexure I & II of H.B.)
- 2) The deductions to the Family Benefit Scheme should be credited under the Head "8011 - Insurance and pension funds - 102 -Family Pension Funds - Family Benefit - fund Scheme" (Annexure III of H.B.)
- 3) Register - cum Broad Sheet should be maintained (Annexure IV of H.B)
- 4) Drawing and Disbursing Officer - wise register should be maintained at Treasury/Sub Treasury (Annexure VIII of H.B.)
- 5) Transfer of account should be done in time in the form for transfer of accounts as prescribed in Annexure IX of H.B.
- 6) An annual statement of accounts should be maintained as per Annexure X of H.B.
- 7) Re-option should be made in form of re-option (Annexure - XIII)
- 8) All Drawing and Disbursing Officers should maintain the accounts under Family Benefit Scheme in the prescribed register and reconcile the figure with the figures of Treasury every month under his attestation in the prescribed form (Annexure XIV of H.B).
- 9) The proceedings issued by the head of office/officer competent should be in the form prescribed in Annexure XII of H.B.

## **9. RESULTS OF INSPECTION AND AUDITS:**

9.1 The results of the Inspection and audit should be set forth in the following parts:

### **PART-I** (a) Introductory

- (b) Outstanding objections from previous reports in brief.
- (c) Schedule of persistent irregularities.

**PART-II - Section- A** - Consisting of major irregularities which are likely to materialize into draft paragraphs of the Audit Report.

**Section - B** - Consisting of irregularities which though not major are to be brought to the notice of Higher authorities and followed up by the Accountant General.

**PART-III** Test Audit note - Containing minor irregularities to which a schedule of items settled on the spot should be attached.

9.2 As a rule, trivial matters which have been set right on the spot or no consequence to the finance of Government need not be mentioned. It is desirable that statements and figures in relation to any defects or irregularities discovered should be based on clear documentary evidence. It is not sufficient to quote the rule or the order violated.

9.3 The actual or possible effect of such irregularities on the financial interests of Government should be explained clearly. The inspection report should be as brief as possible but the points raised in it should be pursued until finally settled. The Test Audit Note does not require a reply in detail, but it should be verified at a subsequent inspection, that adequate notice was taken of it. **The settlement of outstanding paragraphs of the earlier Inspection Reports is one of the important duties of Audit Officer. The Audit Officer have to ascertain:-**

1. When this office was previously audited by the Accountant General/Fin IAC Departmental audit wing/LFAD/Performance audit wing.
2. Period covered by last audit.
3. Details of Inspection reports pending clearance.

The following check measures should be observed.

**10.1.CASH BOOK**

- a. Is the cash book being maintained in the prescribed up to dated form, as per G.O. (P) No. 469/05/Fin. dated 28.10.2005?
- b. Are the pages numbered and certificate of count of pages recorded?
- c. Are the accounts closed at the end of each day's transaction and memorandum of verification recorded as required under Rule 131 KTC?
- d. Is the head of office verifying the cash balance periodically as required in rule 131 (a) of KTC ?
- e. Have all the receipts been properly and promptly accounted for?
- f. Have all receipts been remitted in the Treasury in time?
- g. Have bills and payees receipts been obtained in all cases of payments?
- h. Have each items of receipts and payments been initialed by the head of office?
- i. Is the Office provided with cash chest? If so is it in good condition?
- j. Who is the custodian of cash chest? Is it under proper authorization?

**10.2 TREASURY BILL BOOK.**

- a. Have all the bills encashed been entered in the cash book properly with respect to Treasury Bill Book?
- b. Have the pages been numbered and certificate of count of pages recorded?
- c. Are all the columns properly filled up?

- d. Are the columns 12 and 13 completed on the same day of encashment of bills?
- e. Are the used books kept under safe custody?

### **10.3 RECEIPT BOOK (TR-5)**

- a. Have all used and unused books been properly arranged and kept in safe custody?
- b. Have all the receipt books been brought to use on the date of issue itself?
- c. Has the certificate of count of pages been recorded in all the books used ?
- d. Have all the receipts collected been accounted on the same date of collection?
- d. Have all the collections been remitted to treasury on the next day itself ?
- f. What are the other defects observed?
- g. Is the stock register of receipt book maintained in the prescribed form?
- h. Are the entries in the Stock Register made properly and up to date?
- i. What is the stock position of TR-5 Receipt Books at the time of audit?

### **10.4 PERMANENT ADVANCE REGISTER.**

- a. Is a permanent advance register in form TR-96 maintained? Is it up to date?
- b. What is the amount of permanent advance sanctioned in the office?
- c. Has the head of office forwarded the acknowledgement of permanent advance to the Accountant General in form No. 8 A, as per rules 96 of KFC Vol.I.

**10.5. RECEIPTS OF CHALANS: -**

- a. Have receipted chalans in all cases of remittances been produced for verification?
- b. Have all receipted chalans filed and arranged Chronologically?

**10.6. CONTINGENT BILLS AND VOUCHERS:-**

- a. Is a Contingent Register in Form 10 KFC maintained properly?
- b. Has the office understood the principles for maintaining the register as laid down in Article 104 to 106 of the K.F.C.?
- c. Are the dates of encashment noted in the Contingent Register ?
- d. Are there any case of missing vouchers?
- e. Are all vouchers duly passed and cancelled?
- e. Are there proper stock book page entry in respect of purchase of materials and all the vouchers contain sanction order, number and date of authorizing the payment?
- f. Have all contingent bills under all head of accounts whether cashed or endorsed to parties been properly entered in the Register?
- g. Have all Contingent bills duly supported with vouchers and payees receipt been arranged head of account-wise and kept year-wise in the serial order?
- h. Has any expenditure been incurred in excess of sanction and without authority?
- i. Has expenditure under any detailed head been incurred in excess of allotment ? If there are savings, have they been surrendered in time and if not, why ?

- j. What are other defects observed in the drawal and disbursement of Contingent Bills ?

**10.7 ACQUITTANCE ROLLS: -**

- a. Have separate acquittance rolls been maintained for T.A. and other establishment cases and are they maintained in the prescribed form ?
- b. Have proper acquittance been obtained in all cases and on the actual date of disbursement ?
- c. Are there cases of payments yet to be made? Does the total of such pending payment agree with the balance amount shown in the cash book ?
- d. Have the certificate prescribed in TR-432 (d) KTC-Vol-I been furnished in all cases?
- e. What are the other defects, observed in the maintenance of this register ?
- f. When payment was made by money order, whether money order receipt and payees acknowledgement were available?
- g. When payment was made to an endorsee, whether acquittance by the person entitled to receive it, authorization to pay to endorsee, pay order and acknowledgement of payment to the endorsee were available?

**10.8 T.A. BILLS:**

- a. Are office copies of T.A. bills kept in order?
- b. Are there cases of unauthorized tours?
- c. Are there proportional deduction of P.T.A. in the cases of journey outside jurisdiction, where P.T.A is drawn ?
- d. Are the claims preferred in accordance with the rates prescribed ?

- e. Have all the advance drawn been entered in the register of advances ?
- f. Have the advances been adjusted properly and in time?
- g. Are there cases of avoidable drawal of advance?
- h. Has T.A. been drawn in excess of allotment given?
- i. Are the allotment for the year properly noted and progressive total watched?
- J. Whether the monthly and quarterly Traveling Allowance ceiling has been observed?
- k. Any other defects observed?

**10.9. ESTABLISHMENT BILLS: -**

- a. Have office copy of bills been maintained properly?
- b. Are there cases of drawal of pay in respect of post not borne on the sanctioned establishment of the office?
- c. Are there cases of drawal of pay and allowances in excess of admissible rate ?
- d. Have all the cases of advance drawn been noted in the respective register of advances ?
- e. Have all cases of advances adjusted by deduction from bills/recovery in cash in time ?
- f. Are there any cases of sanction of in-admissible advances?
- g. Are there any case of excess/ in-admissible claim?
- h. Are there any defects in the maintaining of pay bills?
- i. Are all the recoveries on advance properly noted in the office copy of bills with reference in I. P. O's ?
- j. Are all the items of recoveries of advances/loans in the LPC received have been properly brought to the respective registries and office copy of Bills and all such items have been included in the LPC ensured and the fact noted in the respective registers under proper attestation.

**10.10. REGISTER OF INCREMENTS: - (KFC 9 A)**

- a. Is this maintained?
- b. Are entries up-to-date?
- c. Are all cases of increments noted in this register recorded in the concerned service register ?
- d. Have the instructions given in Art.87 been followed?

**10.11 REGISTER OF SERVICE BOOKS AND SERVICE BOOKS:-**

- a. Is a register of service books maintained in the prescribed form ? Are the entries upto dates?
- b. Has the book been reviewed by the Head of Office periodically ?
- c. Have Service Books been opened for all the persons working in office ?
- d. Have all eligible persons been admitted to G.P.F. and the fact noted in the first page of the respective register ?
- e. Has the date of birth been verified with authentication records and the fact noted in all service registers ?
- f. Has quinquennial attestation been made in all cases?
- g. Is the leave account posted up to date? Are there irregular sanction of surrender leave ?
- h. Are other entries in the Service Books complete?
- i. Have all persons appointed on or after 19-8-76 been entered in SLI Scheme ?
- i. i) Have there monthly rate of premium been followed ?
- j. Have all the persons entered in Group Insurance Scheme, who were appointed on or after 9/1984?
- j. i) Is the monthly subscription recovered in accordance with the rate prescribed ?



- j. ii) Have the entry in Group Insurance Scheme been entered in red ink in first page of the Service Book ?
- k. Have certificate of verification of service been recorded up to date in all service registers ?
- l. What are the other irregularities observed in each Service Register ?
- m. Whether there are pending cases of GIS of retired/expired officers.
- n. Details of correctness of regulation of pay on promotion, Revision of scales, General pay revision etc.

**10.12 PENSION REGISTER: -**

- a. Is a pension register maintained in office?
- b. Who are the persons due to retire from service during the next 18 months ?
- c. Has action been taken to get pension sanctioned in these cases ?

**10.13. VEHICLES: -**

- a. Whether the office is supplied with Government Vehicles, if so number of vehicles (with Registration Number and description)
- b. Whether summary of logbook is maintained in Annexure III of G.O.(P) No. 803/70/Fin. dated. 13.11.1970 and any violation of rules for the use of Government vehicle is noticed ?
- c. Whether necessary entries are made in the Log Book regarding the details of repairs and replacements, indicating the cost of and the dates on which they were carried out and whether the repairs were entrusted to Government approved workshops?
- d. Details of payment towards the cost of fuel consumed and all incidental receipts and expenditure.

- e. Whether the vehicle has been used for any non-duty purposes. If so, whether recovery has been made from the user at the prescribed rates?
- f. Whether inventory of equipments is maintained?
- g. Whether the vehicle is being tested annually for fuel efficiency, as required in the G.O. (P) 803/70/Fin. dated 13-11-1970. If not state the reasons.
- h. Whether fuel consumption has exceeded the ceiling fixed, if so, state reasons .
- i. Whether 'Vehicle History Book' introduced vide G.O. (P). No.161/2006/Fin. dated 1-3-2006 is maintained?
- j. Whether monthly abstract has been maintained?

**10.14 REGISTER OF BUDGET ALLOTMENT.**

- a. Whether the Budget allotment under various heads of accounts were correctly noted?
- b. Whether additional allotments, re-appropriations and resummptions were correctly noted and net provisions arrived at?
- c. Whether progressive expenditure was noted regularly and flow of expenditure against allotment watched?
- d. Whether timely action has been taken to ask for additional allotment or to surrender the savings?
- e. Whether rush of expenditure was avoided?
- f. Whether abnormal variations between provisions and actuals were analysed by audit?

**10.15 AUDIT OBJECTION AND INSPECTION REPORTS: -**

- a. Is the register of Audit Objections maintained as provided in K.F.C ?
- b. Is it maintained according to the directions given in Art. 63 of K.F.C.Vol. I.

- c. Is it reviewed by the Head of Office monthly?
- d. Whether all the audit objections received are entered in it and replies sent are properly noted ? Whether monthly abstract is furnished ?
- e. Does the abstract tally with the latest monthly statement and the half yearly statement from the Accountant General?
- f. Is prompt action taken for clearance of objections?
- g. Are there any objections pending clearance?
- h. Are there any inspection reports issued by the Accountant General pending in office?
- i. Is there any delay noticed for clearing the pending audit objections ? If so, obtain the details of responsible Officials.

#### **10.16 STOCK REGISTER OF FURNITURE AND OTHER**

##### **STORES: -**

- a. Is it maintained in the prescribed form (KFC 18)?
- b. Have the receipts and issues of various items been properly accounted in the register ?
- c. Have the value of items with details of invoice recorded in the register in red ink?
- d. Have the items been periodically verified by the head of office and physical verification certificate recorded in the register? When was it last conducted and what was the result?
- e. Are the furniture kept in good condition?
- f. Are there any unserviceable article in the office and what action has been taken for disposal of the items ?
- g. Any other defects observed?

**10.17. STOCK REGISTER FOR BOOKS, PERIODICALS  
AND STATIONERIES [see Art.150 (c) KFC].**

- a. Is the register maintained in the prescribed form (KFC Form 19)?
- b. Have the receipt and issue been properly accounted in the register ?
- c. Have the stock of articles been periodically verified by the head of office an physical verification certificate recorded in the register.
- d. When was it last conducted and what was the result?
- e. Any other defects observed?

**10.18. STOCK REGITER OF SERVICE POSTAGE STAMPS:-**

- a. Is the register maintained properly and in the prescribed form ?
- b. Have certificate of count of pages been appended?
- c. Have stamps received from Post Office been duly accounted in the register?
- d. Does the value of stamp expended each day tally with that noted in column 4 of the Despatch register ?
- e. Is the stock of stamps verified periodically by the head of office ? When was it last done and what was the result?
- f. What is the actual book balance of stock of stamps at the time of inspection and does it agree with the physical balance.

**10.19. MISCELLANEOUS REGISTER:-**

- a. Whether Family Benefit Fund Scheme Register maintained?
- b. Is there any person who is not subscribing in this scheme regularly ?

- c. Whether all subscribers have given option and nomination form and whether the nomination were accepted by the appropriate authority ?
- d. Has the register - cum - broadsheet prescribed in Annexure II of G.O. (P) No. 412/78/Fin dt.14-4-78 been maintained and the entries are made up to-date ?
- e. Is the re-conciliation of receipts and payments done with Treasury figures properly?
- f. Are annual account slips issued to all subscribers?
- g. Have any final payment been made and if so have they been made according to prescribed rules ?
- h. Whether any payment is pending in respect of retired and expired officers.

**10.20. ALLOTMENT, EXPENDITURE & RECONCILIATION**

- a. Which are the heads of accounts operated by this office and what is the allotment and expenditure during the financial year and current year?
- b. Give details of excess expenditure incurred/funds surrendered with reason?
- c. Are the reconciled statement of receipt and expenditure sent to higher office in time? Give list of pending item and explain why the delay occurred.

**10.21.** Whether the upper monetary limit fixed for various categories of officers sanctioning TA/NRA from the General Provident Fund, vide G.O. (P) No. 1464/99/Fin. dated 14/06/99 has been observed.

**10.22** Whether periodical alterations are made in the amount to be subscribed from GPF, SLI and GIS in accordance with Government Orders issued anew?

## **11. RETENTION OF RECORDS: -**

11.1 The head of each office should maintain the record for each non- gazetted Government servant working under him, in a Service book (or service roll) (Art-334 KFC)

11.2 In all offices a **Register of valuable documents** as per Rule 333(v) of KFC should be maintained.

11.3 Pay bills and acquittance rolls of Government servants having no service books/service rolls should be retained for **35 completed years**.

11.4 Pay bills and acquittance rolls of last grade Government Servants should be retained for **45 completed years**.

Register of contingent expenditure, contingent bills, detailed budget estimate of an office are to be kept for **5 completed years**. Counterfoils of receipt books, used cheques, treasury chalans etc. should be kept for **6 completed years**. Service stamp account should be kept for **3 completed years**.

## **12. PURCHASE**

- a. Whether Administrative Sanction for the purchase has been issued.
- b. Whether proper indenting of stores required has been issued?
- c. Whether Tender Register is maintained?
- d. Whether the purchase is within the delegation of powers?
- e. Whether there is any violation of Stores Purchase Rules?
- f. Is the stock Register of tender forms maintained?

## **13. OTHER DEPARTMENTS**

**13.1** Departments like PWD, Forest etc. have to maintain some other registers according to their Codes (PWD Account Code, Forest Code etc), in addition to the above-mentioned registers.

The following registers are also to be verified while auditing Forest and Public Works Department.

**13.2 Forest Department: -**

1. Accounts of Timber & other Forest products.
2. Marking and Felling Register.
3. Field measurement Register.
4. Stock Register of Forest Returns.
5. Lease Register.
6. Measurement book.
7. Muster Roll & Casual Labour Roll.
8. Miscellaneous Advance Register.
9. Auction Register.
10. Forest deposit Register.
11. Plantation Register.
12. Cheque issue Register.
13. Register of Revenue.

**13.3 Public Works Department: -**

- a. Muster Roll.
- b. Measurement Book.
- c. Register of Cheques & Receipt books.
- d. Register of Revenue.
- e. Register of works.
- f. Standard measurement books.
- g. Register of Letter of Credit.
- h. Register of Executive Engineers check measurement.
- i. Register of Agreement.

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# **ANNEXURE**





**GOVERNMENT OF KERALA**  
FINANCE (IA) DEPARTMENT

**CIRCULAR**

**No. 67/86/Fin. Dated, Trivandrum, 19<sup>th</sup> September 1986.**

Sub: - Internal Audit – Finalisation of Audit/Inspection Reports,  
verification of Registers etc. – Instructions issued.  
Ref: - Circulation No. 87/85/Fin. dated 9-10-1985.

With a view to toning up the efficiency of the present system of Internal Audit Wing, functioning in the various departments and to plug the loop-holes in the system, Government have constituted an Internal Audit Cell in the Finance Department to supervise and oversee the working of the Internal Audit. With a view to improve the working of the Internal Audit in various offices, the following instructions are issued: -

1. Internal Audit is intended to have a built -in check on the financial transactions of the organization. The Internal Audit Wing should therefore keep a constant vigil on all financial dealings and transactions in the organization.
2. The Internal Audit Wing should keep a special watch on the implementation of Schemes involving grant/loans and subsidies, scholarships, award of contracts and purchase of stores. Such transactions must be studied carefully to find out whether there have been any financial irregularities or malpractices.
3. The Internal Audit/Inspection parties will finalize the report on the spot and invariably on the last date of inspection. Follow-up action will be given top priority and the replies monitored in a time bound manner. First replies to the objections raised in the report will be furnished by the departmental officers to the Internal Audit Officer within four weeks from the date of receipt of the report.
4. The Internal Audit/Inspection Parties will thoroughly scrutinize the registers pertaining to various advances/loans made so as to ensure proper maintenance of accounts by the drawing and disbursing officers, timely recovery of the advances/loans and detection of irregularities, malpractice etc.

5. The Internal Audit/Inspection Parties will verify items of expenditure with a view to ensuring that expenditure has been incurred under proper sanction from the competent authority and that rules of financial propriety have scrupulously been adhered to.

6. As per the circular cited, Payees' receipts are to be retained by the Drawing and Disbursing Officers. They will ensure that these receipts are serially numbered and arranged properly for cross verification and the details of the bill indicated on the face of the Voucher, so that a second claim against Government on the same account is not possible. The Internal Audit/Inspection Parties will verify the Vouchers and the system of their maintenance in toto.

7. Departmental receipt figures will be cross-verified with treasury figures at random with a view to checking undue delay in the matter of remittances in the treasury. It should also be verified whether all money shown in the departmental accounts as having been remitted into the treasury, have correctly appeared in the Treasury accounts. This will also help detection of misclassification in accounting the remittances and their timely rectification.

All Heads of Departments should see that Internal Audit Wing in their Department Work efficiently, following the above instructions.

**K. MOHANACHANDRAN,**  
Secretary, Expenditure.

To

The Accountant General, (A&E/Audit) Kerala, Trivandrum.  
All Heads of Departments and Offices.  
All Departments (Sections) of the Secretariat.  
All Managing Directors/General Managers of all Government undertakings and Companies.  
The Registrar of High Court, Ernakulam (with C.L).  
The Secretary, Kerala Public Service Commission (With C.L)  
The Advocate General, High Court of Kerala, Ernakulam(with C.L).  
The Registrar, University of Kerala, Calicut, Cochin (with C.L).  
The Registrar, Gandhiji University (with C.L).  
The Secretary, Kerala State Electricity Board, Trivandrum(with C.L).  
The Registrar, Kerala Agricultural University, Trichur (with C.L)  
The Secretary to Governor.  
The General Manager, Kerala State Road Transport Corporation, Trivandrum.  
The Private Secretaries to the Chief Minister and other Ministers.  
The Director of treasuries, Trivandrum.  
The Deputy Secretary to the Chief Secretary.  
All Special Secretaries/Additional Secretaries/Joint Secretaries/Deputy Secretaries/Under Secretaries.  
The Private Secretary to the Leader of Opposition Room No. 28. Legislatures Hostel (Old Block) Trivandrum.  
The P.A to the Speaker of Legislative Assembly.



**GOVERNMENT OF KERALA**  
**FINANCE (IAC A) DEPARTMENT**  
**CIRCULAR**

**No. 43/91/Fin.**

Dated, Thiruvananthapuram, **09/07/1991.**

Sub: - Internal Audit –Finalization of Report and Follow-up Action –  
Further Instructions- issued.

Ref: - Circular No. 67/86/Fin. dated 19.09.1986.

Government have constituted an Internal Audit Cell in the Finance Department to supervise and oversee the working of the Internal Audit in the various Offices. Necessary instructions have been issued in the Circular cited with a view to improving the working of the Internal Audit in various Offices. The Estimates Committee in its 19th report has expressed dissatisfaction over the present working of the Internal Audit System in the various Departments and the Committee has recommended that the Internal Audit System should be made more effective and meaningful.

In the circumstances, all the Heads of Departments/Office are directed to adhere to the instructions referred in the circular cited strictly. They are also requested to ensure that the Internal Audit system in their Department works efficiently.

**P.S.DHARMARAJAN,**  
**ADDITIONAL SECRETARY (FINANCE)**

To

The Accountant General,(A&E/Audit) Kerala, Trivandrum.  
All Heads of Departments and Offices.  
All Departments (Sections) of the Secretariat.  
All Managing Directors/General Managers of all Government undertakings  
and Companies.  
The Registrar of High Court, Ernakulam (with CL)

The Secretary, Kerala Public Service Commission Tvm. (withCL)  
The Advocate General, High Court of Kerala, Ernakulam (CL)  
The Registrar, University of Kerala/Calicut/Cochin (withCL)  
The Registrar, Gandhiji University (with CL)  
The Secretary, Kerala State Electricity Board, Trivandrum (with CL)  
The Registrar, Kerala Agricultural University, Trichur (with CL)  
The Secretary to Governor.  
The General Manger, Kerala State Road Transport Corporation, Trivandrum.  
The Private Secretaries to the Chief Minister and other Ministers.  
The Director of Treasuries, Trivandrum.  
The Deputy Secretary to the Chief Secretary.  
All Special Secretaries/Additional Secretaries/Joint Secretaries/Deputy Secretaries/Under Secretaries.  
The Private Secretary to the Leader of Opposition RoomNo.1, Legislature's Hostel (Old Block) Trivandrum.  
The P.A. to the Speaker of Legislative Assembly.



GOVERNMENT OF KERALA

FINANCE (INTERNAL AUDIT CELL) DEPARTMENT

**CIRCULAR**

No. 59/93/Fin.

Dated, Thiruvananthapuram, 24<sup>th</sup> August, 1993.

Sub: - Internal Audit in various Departments – strengthening of Internal audit work – follow up action.

Ref: - 1. Circular No. 67/86/Fin. dated 19.09.1986.  
2. Letter No. 47195/IAC.1/86/Fin. dated 25.11.1986.  
3. Circular No. 43/91/Fin. dated 9.7.1991.  
4. Letter No. 5606/IAC.1/92/Fin. dated 14.2.1992.

Government have constituted an "Internal Audit cell" in the Finance Department to supervise and oversee the work of Internal Audit Wing functioning in Various Departments. Necessary instructions have already been issued vide reference cited with a view to improving the working of the internal audit in various offices. It has come to the notice of the Government that certain Departments are not complying with the above instructions strictly.

In the circumstances, all Head of Departments having no internal audit wing should make arrangements for the conduct of internal audit by internal arrangement. A copy of internal audit report should be forwarded to this department also. Follow up action in the audit report should also be taken effectively. Necessary rectification report on the internal audit report should be obtained from the sub offices and the same critically scrutinized by the heads of departments without fail. Irregularities of serious nature should be reported to Government immediately.

M.C. GEEVARGHESE,  
ADDITIONAL SECRETARY.

To

The Accountant General, (A&E) Kerala, Trivandrum.  
All Heads of Departments and Offices.  
All Departments (Sections) of the Secretariat.

The Registrar of High Court, Ernakulam (with C.L).  
The Secretary, Kerala Public Service Commission (with C.L.).  
The Advocate General, High Court of Kerala, Ernakulam (with C.L).  
The Registrar, University of Kerala, Calicut, Cochin (with C.L).  
The Registrar, Gandhiji University (with C.L.).  
The General Manager, Kerala State Road Transport Corporation, Trivandrum.  
The Private Secretaries to the Chief Minister and other Ministers.  
The Private Secretary to the Leader of Opposition.  
The P.A to the Speaker of Legislative Assembly.



**GOVERNMENT OF KERALA  
FINANCE (IAC A) DEPARTMENT**

**CIRCULAR**

**No. 96/2003/Fin.**

**Dated, Thiruvananthapuram, 19/12/2003.**

**Sub: - Internal Control Mechanism – Strengthening of Internal Audit System in the State – Instructions issued.**

**Ref: - 1. Circular No. 67/86/Fin. dated 19.09.1986.  
2. Circular No. 43/91/Fin. dated 09.07.1991.  
3. Circular No. 59/93/Fin. dated 24.08.1993.  
4. D.O. (L) No. Report (Civil)/II/DPR – 80/2003-04/231 dated 28.11.2003 from the Principal Accountant General (Audit), Kerala, Thiruvananthapuram.**

Government had constituted an "**Internal Audit Cell**" in the Finance Department with a view to monitor and supervise the functioning of Internal Audit Wings functioning in various departments in the State. Accordingly, directions had been issued to all Heads of Departments to constitute Internal Audit wings in their departments in order to conduct audit of the accounts of the offices under their control. They were also directed to report grave financial irregularities immediately to Government in this Department and furnish copies of the audit report in due course. But, it has come to notice of Government that certain Heads of Departments have not complied with the above directions and have not constituted Internal Audit Wings so far. Moreover, the internal audit wings in most of the Departments are not functioning effectively. It is the duty of the Internal Auditors to bring the financial/procedural irregularities to the notice of concerned officers at the time of audit and to ensure that the same is not repeated. But verification of Internal Audit reports received in this Department and review thereon revealed that the auditors have only pointed out the irregularities and are not giving any specific direction on how to rectify the defects as per the provisions/rules laid down by Government from time to time. As such the same defects/irregularities pointed out by the auditors are seen repeated in the same office even after several audits. Also, the internal audit wings functioning in various departments are not giving much attention to follow up action on the audit conducted. Even when grave financial irregularities are noticed, the officers concerned have not reported the same to Government on time. The Accountant General (Audit) vide D.O. (L) cited, has also expressed dissatisfaction on the functioning of the Internal Audit Wings in the State

and advised Government to take remedial measures to ensure that an effective Internal Audit System is in operation in all Departments in the State.

2. In the above circumstances, Government have examined the matter in detail and the following guidelines are issued for the strict compliance of all Heads of Departments with a view to strengthen the functioning of Internal Audit System in the State as it is an integral part of internal control of financial discipline.

- (i) Departments in which internal audit system has not been introduced so far should constitute the same **within one month** and a compliance report in this regard should be forwarded to this Department **before 29/02/2004**.
- (ii) All heads of Departments should ensure that audit of accounts of all the offices under their control is conducted promptly and regularly.
- (iii) All Heads of Departments should ensure that the audit reports of all offices under their control reach Government in Finance (IAC) Department **within two weeks from the last date of audit and grave financial/procedural irregularities should be reported to Government immediately**.
- (iv) Follow-up action on audit reports should be prompt and effective. The Head of Department should obtain rectification report on the objections raised in the report from the concerned and forward the same along with the specific remarks of Head of Department to Government **within a fortnight**.
- (v) All the audit objections on a report should be settled **within three months**.
- (vi) In case of any difficulty is faced by the Head of Department in obtaining the rectification report from the concerned, the same may immediately be reported to Government.
- (vii) Audit programme of each Internal Audit Wing should be prepared for **three months in advance**, in future, and a copy of the same should be forwarded to Government in Finance (IAC) Department and the Officers of this department will conduct surprise inspection thereon.
- (viii) All Heads of Departments should ensure that the audit objections not settled so far are cleared before **31<sup>st</sup> March 2004** and report the fact to Government.



3. All Heads of Departments should see that Internal audit wing in their Department work efficiently, by following the above Guidelines. A review of the functioning of Internal Audit Wings in the State will be conducted by this Department shortly.

**4. Receipt of this Circular should be acknowledged.**

SUDHA PILLAI  
Principal Secretary (Finance).

To

The Accountant General (A&E)/Audit, Kerala,  
Thiruvananthapuram.  
All Heads of Departments and Offices.  
All Departments (All Sections) of the Secretariat.  
The Secretary, Kerala Public Service Commission (with C/L).  
The Registrar, University of Kerala/Cochin/Calicut/Kannur (with C/L).  
The Registrar, Mahatma Gandhi University, Kottayam (with C/L).  
The Registrar, Kerala Agriculture University, Thrissur (with C/L).  
The Registrar, Sree Sankaracharya Sanskrit University, Kalady  
(with C/L).  
The Registrar, High Court of Kerala, Ernakulam (with C/L).  
Managing Directors/General Managers of all Government  
undertakings and Companies.  
The General Manager, Kerala State Road Transport Corporation.  
The Secretary, Kerala State Electricity Board.  
Private Secretaries to the Chief Minister and other Ministers.  
Secretary to Governor.  
Director of Treasuries.  
Deputy Secretary to Chief Secretary.  
All Principal/Additional/Joint/Deputy/Under Secretaries.  
Private Secretary to the Leader of Opposition.  
P.A. to the Speaker of Legislative Assembly.  
The Director of Public Relations.  
Stock File/Office Copy.



**GOVERNMENT OF KERALA**

**Finance (IAC A) Department**

**C I R C U L A R**

Thiruvananthapuram  
**Dated 10/6/2005.**

**No. 32/2005/Fin**

**Sub:** - Finance (IAC A) Department - Strengthening of Internal Audit System in the State - Reviewed - instructions issued.

**Ref:** - 1. D.O. (L). No. Report (Civil)/II/DPR - 80/2003-04/231 dated 28.11.2003 from the Principal Accountant General (Audit), Kerala, Thiruvananthapuram.  
2. Circular No. 96/2003/Fin dated 19.12.2003.

The Principal Accountant General (Audit), Kerala had expressed concern over the functioning of the existing Internal Audit System functioning in various Government Departments in the State and had made certain suggestions/recommendations for strengthening the system in Government Departments. Based on the recommendations made by the Accountant General, instructions were issued to all Heads of Departments to take action to strengthen the Internal Audit Wings functioning under their control vide Circular cited. Also, it was interalia ordered that, by considering the recommendations of the A.G, this Department will conduct a review on the present functioning of the Internal Audit Wings in various Government Departments with a view to strengthen the system in all the Departments. As part of the review, Government have collected exhaustive details of the existing wings from each Head of Department.

2. An evaluation/review of the details so received in this Department from various Government Departments reveal that in most of the Departments, Internal Audit Wings are not functioning effectively and satisfactorily. It is observed that a large number of audit objections are still outstanding for clearance. The existing instructions for speedy settlement of audit objections are not being followed by the Heads of Departments. This has resulted in the accumulation of outstanding audit objections in several Departments for years.

3. Regular audit and follow up action thereon are not seen done in many Departments even though directions were issued to all Heads of Departments regarding the conduct of regular audit, furnishing of audit reports to Government, timely follow up action, etc, to avoid the recurrence of financial/procedural irregularities and to keep the records/files/registers etc. in accordance with the Rules laid down by Government. Major Departments like Police, PWD,

Industries and Commerce, Education, Treasury etc. have not taken any effective measure to conduct regular audit and to furnish audit report to Finance (IAC) Department.

4. In the above circumstances Government have examined the suggestions/recommendations made by the Accountant General for strengthening the existing Internal Audit System functioning in the State in detail and hereby issue the following directions in addition to the directions issued in the Circular cited for the strict compliance of the Heads of Departments:

- (1) All Heads of Departments will constitute a Monitoring Committee headed by the Finance Officer/Accounts Officer and senior officers as members for regular review of the internal audit work and follow - up action on internal audit reports.
- (2) The Committee shall review the functioning of the internal audit wings in their Department at least once in 3 months and ensure that regular audit is being conducted in all the offices in that Department and follow-up action on the internal audit reports are done promptly and effectively. If any difficulty is faced, the same shall be informed to Government in Finance (IAC) Department directly with copy to the concerned Administrative Department.
- (3) Sufficient staff shall be provided in the Internal Audit Wings by internal arrangements in order to conduct regular audit in all the sub offices and to take follow-up action thereon.
- (4) All Heads of Departments shall personally take immediate and time bound action to settle the long pending audit objections. If found necessary, the help of officers who were in charge of the office in that particular period may also be sought. If any financial liability is involved in the audit objections, two months time may be given to the concerned to settle the same and if it is not seen settled within this period, the same shall be recovered from the persons concerned without further delay. Any laxity on this will be viewed seriously and will be treated as the personal liability of the responsible controlling authority.
- (5) Each audit wing shall keep a register containing the details of all the Sub - offices under their control in order to watch the progress of internal audit and follow - up action on internal audit reports. Separate pages shall be given for each Office. The register may be maintained in the following proforma.

**INTERNAL AUDIT OF SUB OFFICES**

Name and Address of the Sub Office: .....

Period of audit	Date of audit	Details of outstanding audit paras in the previous audit reports	Details of audit paras in the latest audit reports which are still pending	Details of follow-up action
1	2	3	4	5

- (6) All Heads of Departments are directed to follow the directions issued in Government Circular No. 5/2001/Fin dated 24.01.2001, while dealing with the Inspection Reports of the Accountant General.
- (7) In addition to the instructions issued in the Circular quoted in Para 6 above, all Heads of Departments are directed to maintain a register in the Head Quarters in the following proforma for watching the progress of settling the audit objections in the Inspection Reports of the Accountant General received in that Department and relating to that office or the sub offices.

AG's Letter No. and date	Date of receipt	Name of the Office concerned	Number of audit paras in the Inspection Report.	Audit objections in brief	Date of despatch of the same to the concerned office	Details of replies received from the sub office	Details of reply furnished to the Accountant General	Details of remarks received from the Accountant General
1	2	3	4	5	6	7	8	9

- (8) All the Heads of the Offices/Sub Offices are directed to maintain separate Audit Objection Registers for the Inspection Reports of the Accountant General and Internal Audit Reports of the Internal Audit Wings of the Department.
- (9) All the internal audit wings are directed to verify these registers during audit and make sure that the same is being kept with all the relevant details in all the Offices.
- (10) All Heads of Departments shall prepare replies to internal audit reports in the following proforma and forward the same to Government in Finance (IAC) Department with copy to the Administrative Department within the time limit prescribed in the Circular under reference.

Sl. No.	Audit Para No.	Audit Objection	Rectification/Action taken report received from the concerned office	Specific Remarks of the Head of Department
1	2	3	4	5

- (11) Eventhough Government have directed all Heads of Departments to forward the copies of all the Internal Audit Reports to Finance (IAC) Department, Heads of certain Departments, especially major Departments like Police, Public Works, Industries and Commerce, Education, Treasury etc are not seen complying with the directions. Hence, all Heads of Departments are once again directed to ensure that the copies of all the Internal Audit

Reports are made available to Finance (IAC) Department for verification and further action, if found necessary.

5. All Heads of Departments should ensure that the above instructions are scrupulously followed and the Internal Audit Wings in each Department function systematically, promptly and effectively to achieve the desired result. Any laxity in implementing the above directions will be viewed seriously.

6. The Internal Audit Cell in Finance Department will review the functioning of the Internal Audit Systems in all the Departments half yearly and will give further necessary directions.

**PALAT MOHANDAS**  
**Chief Secretary**

To

The Principal Accountant General(Audit), Kerala,Thiruvananthapuram  
(with C/L)

The Accountant General (A&E), Kerala,Thiruvananthapuram (with C/L)

All Heads of Departments and Offices

All Departments (All Sections) of the Secretariat.

All Principal Secretaries/Special Secretaries/Secretaries/Additional  
Secretaries/Joint Secretaries/Deputy Secretaries/Under Secretaries to  
Government

The Secretary, Kerala Public Service Commission (with C/L)

The PA to the Leader of Opposition.

The Registrar, University of Kerala/Cochin/Calicut/Kannur (with C/L)

The Registrar, Mahatma Gandhi University, Kottayam (with C/L)

The Registrar, Kerala Agriculture University, Thrissur (with C/L)

The Registrar, Sree Sankaracharya Sanskrit University, Kalady (with C/L)

The Registrar, High Court of Kerala, Ernakulam (with C/L)

The Director, Information and Public Relations

The Stock File/Office Copy