

No. P1/36216/2012
Police Headquarters,
Kerala, Thiruvananthapuram
Dated: /07/2014.

Circular No. 18/2014

Sub: Internal Audit Programmed – IAW- PHQ Audit – guidelines –
issued of – reg.

Internal Audit is, the process of Examination of financial Accounts, Registers and Records maintained in the Office of every department and ascertain whether the expenditure incurred is in conformity with the law and the relevant rules and regulation issued by Government from time to time.

As per the instructions in Government Circular No.96/03/Fin dt. 19.12.2003 and 32/2005/Fin dt. 10.6.2005, an Internal Audit Wing has been constituted in the Police Department and this wing is now functioning at Police Headquarters under the direct supervision of Senior Finance Officer. Over the times, Audit Team is generally felt some uneasiness with some Units in getting relevant records and registers while inspection, causing time loss and unsatisfactory culmination of Auditing process. A good deal of persistent slackness in furnishing of / or producing documents and timely compliance report by Units are noticed.

Mainly, there are 3 major Audit Inspection Programme for which, Internal Audit Wing, Police Head Quarters visit all Offices under Police Department. They are

- (a) **Regular Audit** – It looks over all the Official matters which happens during the service period of an employee.
- (b) **Pay Fixation Audit** – Pay fixation Audit taking care the matters on whether the fixation of Pay and allowances are made on par with the fixation Rules – by verifying service Book and fixation Statements
- (c) **Special Audit**- It enquires on the allegations and irregularities which is supposed to be arised in the service domain of an employee and

also check the financial Prudence in the utilization of Government Fund.

While conducting Regular Audit, Audit team enjoys the preference of having inspection in DPO, MT Office and Police Stations of their choice and the privilege of verifying all the registers and records irrespective of their nature and period maintained in the Office. So, Maintenance of Register and its submission on demand is imperative for a hassle-free Audit process. In this regard, a cordial co-ordination of work culture between PHQ and Units by maintaining of registers and documents, furnishing of timely compliance Report, and follow up action on pending files etc. can be followed in strengthening the Audit mechanism.

Hence, All Units Heads are hereby directed to produce the following Registers, records and documents with updated information while auditing for an impeccable and sustainable Audit Process.

- 1) Establishment Register (Temporary)
- 2) Establishment Register (Permanent)
- 3) Leave Register
- 4) Long Leave Register
- 5) Special Disability Leave Register
- 6) Hospital Leave Register
- 7) Probation Register
- 8) Pension Register
- 9) Pension Forecast Register
- 10) Suspension Register
- 11) Contingent Register
- 12) Contingent Advance Register
- 13) Contingent Bill Register
- 14) GIS, SLI, GPF Register
- 15) Auction Register
- 16) Rent Register
- 17) PR Register
- 18) PR File Register with Files
- 19) Telephone Register
- 20) Temporary Advance register
- 21) TA Register
- 22) TA Advance Register

- 23) Enlistment Register
- 24) Deputation Register
- 25) PND Register
- 26) Quotation Register
- 27) Increment Register
- 28) MR Register
- 29) Government Property Register
- 30) MT Office (MTR)
- 31) Stock Register
- 32) Vision Test Register
- 33) License Register
- 34) Cash Book
- 35) KMPL Test Register
- 36) Purchase Register
- 37) Attendance Roll
- 38) Auction Register
- 39) Quotation Register
- 40) Pay Roll Register

To this end, it is desired to take pro-active steps by adhering all guidelines noted above for ensuring smooth Audit Programme.

For State Police Chief