

**INTERNAL AUDIT REPORT ON THE ACCOUNTS OF JVV HOWA HYDERABAD FOR Q2 – FY 20-21**  
**(JULY, AUGUST, SEPTEMBER & OCTOBER 2020)**

**NAME OF THE INTERNAL AUDITORS:**

1. MR. M PARDHA SARADHI– Director State Audit (Retd.) – DU 305 JVV
2. Ms. Swapna Jaladi – B.Com MBA – Asst. Director, EY India – DU 81 JVV

**The time taken for Audit:** 10 January 2021, 24 January 2021, 7 February 2021, 14 February 2021 & 12 March 2021.

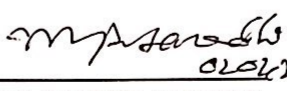
The internal audit on the accounts of JVV HOWA Hyderabad has been taken up by M PardhaSaradhi and Swapna in pursuance of letter No. JVV HOWA / HYD/2020-21/Ltr No.12 dated 12 November 2020. The internal audit report for the first quarter was submitted on 13 December 2020. This internal audit report is in continuation of the Internal Audit Report submitted on 13 December 2020. The Period of the report is from July 2020 to October 2020. The internal audit for November 2020 to March 2021 needs to be taken up in the due course.

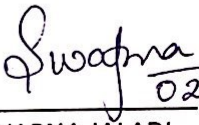
1. The defects / deficiencies pointed out in previous report and present report may be acted upon and the accounts may be cleaned accordingly before commencement of internal audit for the November 2020 to March 2021 and before submission of annual accounts for statutory audit.
2. The deficiencies pointed out in the previous internal audit report for the period April 2020 to June 2020 have not been rectified during the period from onwards. The deficiencies reported must be acted upon and defects rectified in maintaining the accounting records. Such action has not been taken to inculcate accounting discipline. Action may be taken to rectify the defects in the books of accounts and prepare clean and clear accounts for the Accounts of JVVHOWA.
3. Defective vouchers were listed in the annexure enclosed for Rs. 2,95,668.00. The defects pointed out are ranged from No original bills are attached to the vouchers, stock entries are not considered, acknowledgements not obtained, work / service details are not furnished, multiple payments were made for the same person in addition to regular payments. Action may kindly be taken to rectify the defects and set the proper accounts before submission of accounts to External Audit.
4. Service workers are engaged in civil and other miscellaneous works and daily wages are paid. Previously it was pointed out that such daily rates be fixed and get approved by the BOM and follow those fixed rates in Service payments. The approval of daily wages for service workers may be kindly be finalized.
5. Payment of excess Bonus: Bonus for year 2019-20 (festival year) paid to S.K.Chand, Plumber for Rs. 11,600. Bonus has to be paid @ one month salary for the 12 months attendance for previous year. As per the attendance register and salary voucher, S.K.Chand was absent for 7 months (April 2020 to October 2020). Hence he is eligible for prorated bonus for 5 months, which is Rs. 4,833 only. But S.K.Chand was paid Rs. 11,600. Thus, he was paid an excess bonus for Rs.6,767. The amount may have to be recovered from the person responsible OR may be written off by following due process. In addition, the payment 1123 for payment of salary for the month July

2020 and Payment of Bonus has not been acknowledged by the employee and got the amounts adjusted against the pending marriage advance without his consent.

6. Payment of Medical expenses to the Gardener Rs.5468/-: An amount of Rs. 5468 was drawn in Voucher No. 569 dated 6-Aug-2020 and paid to Subba Rao (Gardener) narrating the amount is reimbursement of medical expenses for the injury sustained by him during the duty. The contingency staff are not entitled for the payment of medical expenses. The employee has been absent from 16-July-2020 to 04-Aug-2020, the amount was paid on 06-August-2020 as such the payment of medical expenses is not an advisable item of expenditure. Hence it has to be recovered from the persons responsible. If need be, the amount of Rs. 5468 has to be approved by the BOM.

Encl: List of vouchers pointing out the defects for Rs. 2,95,668.00

  
M. PARDHA SARADHI

  
SWAPNA JALADI

02 April 21

Submitted to President, JVVHOWA, Hyderabad for necessary action

S.No.	Voucher	Amount	Purpose	Objection
1	394	600	Labour charges	No receiver signature
2	403	0	Buying of 5 sickles	No bill. Ramulu signed the voucher
3	412	2000	Water meter reading charges	Paid to Raju Electrician, in addition to the salary paid
4	538	2000	Water meter reading charges	Paid to Raju Electrician, in addition to the salary paid
5	659	2000	Water meter reading charges	Paid to Raju Electrician, in addition to the salary paid
6	662	2000	Water meter reading charges	Paid to Raju Electrician, in addition to the salary paid
7	679	2000	Water meter reading charges	Paid to Raju Electrician, in addition to the salary paid
8	783	2000	Water meter reading charges	Paid to Raju Electrician, in addition to the salary paid
9	413	2000	Garden maintenance	Paid to Ramchandar in addition to the salary paid
10	539	2000	Garden maintenance	Paid to Ramchandar in addition to the salary paid
11	418	1000	Garden maintenance	Paid to Ramchandar in addition to the salary paid
12	419	1000	Garden maintenance	Paid to Ramchandar in addition to the salary paid
13	540	1000	Garden maintenance	Paid to Ramchandar in addition to the salary paid
14	541	1000	Garden maintenance	Paid to Ramchandar in addition to the salary paid
15	670	2000	Garden maintenance	Paid to Ramchandar in addition to the salary paid
16	414	1900	Purchase of thermometer	No bill / No stock register
17	417	2000	AG Hall Bathroom cleaning	Paid to Swaroopa in addition to Salary
18	542	2000	AG Hall Bathroom cleaning	Paid to Swaroopa in addition to Salary
19	668	1000	AG Hall Bathroom cleaning	Paid to Swaroopa in addition to Salary
20	669	2000	AG Hall Bathroom cleaning	Paid to Swaroopa in addition to Salary
21	784	2000	AG Hall Bathroom cleaning	Paid to Swaroopa in addition to Salary
22	420	1000	AG Hall cleaning charges	Paid to Kurmaiah in addition to salary
23	543	1000	AG Hall cleaning charges	Paid to Kurmaiah in addition to salary
24	660	1000	AG Hall cleaning charges	Paid to Kurmaiah in addition to salary
25	785	1000	AG Hall cleaning charges	Paid to Kurmaiah in addition to salary
26	421	1000	Office Cleaning charges	Paid to Subbarao in addition to salary
27	544	500	Office Cleaning charges	Paid to Subbarao in addition to salary
28	533	2400	Office Cleaning charges	Paid to Subbarao in addition to salary
29	511	2400	Office Cleaning charges	Paid to Subbarao in addition to salary
30	786	100	Office Cleaning charges	Paid to Subbarao in addition to salary
31	605	2400	Office Cleaning charges	Paid to Subbarao in addition to salary
32	606	2400	Office Cleaning charges	Paid to Subbarao in addition to salary
33	617	2400	Office Cleaning charges	Paid to Subbarao in addition to salary
34	655	900	Garbage lifting charges	Paid to Ramesh in addition to contractual monthly charges
35	656	2400	Garbage lifting charges	Paid to Ramesh in addition to contractual monthly charges
36	803	2400	Garbage lifting charges	Paid to Ramesh in addition to contractual monthly charges
37	695	2400	Garbage lifting charges	Paid to Ramesh in addition to contractual monthly charges
38	723	2400	Garbage lifting charges	Paid to Ramesh in addition to contractual monthly charges

1/4

39	744	2400	Garbbage lifting charges	Paid to Ramesh in addition to contractual monthly charges
40	881	2400	Garbbage lifting charges	Paid to Ramesh in addition to contractual monthly charges
41	890	2400	Garbbage lifting charges	Paid to Ramesh in addition to contractual monthly charges
42	401	1400	Garbbage lifting charges	Paid to Ramesh in addition to contractual monthly charges
43	630	1500	Garbbage lifting charges	Paid to Ramesh in addition to contractual monthly charges
44	440	1200	Purchase of face shields	No stock entry; no Utilization recorded
45	441	1500	Purchase of face shields	No stock entry; no Utilization recorded
46	464	300	Purchase of petrol	No bill / No receiver signature
47	467	600	N/A	No receiver signature
48	469	1500	Purchase of cement pipes	No bill / No receiver signature
49	472	1000	Labour charges for drainage	No receiver signature
50	475	1200	Drianage work @ DU 127	multiple and piece meal purchases
51	476	1350	Drianage work @ DU 127	multiple and piece meal purchases
52	457	1200	Drianage work @ DU 127	multiple and piece meal purchases
53	459	1525	Drianage work @ DU 127	multiple and piece meal purchases
54	460	1605	Drianage work @ DU 127	multiple and piece meal purchases
55	471	400	Drianage work @ DU 127	multiple and piece meal purchases
56	472	1000	Drianage work @ DU 127	multiple and piece meal purchases
57	473	200	Drianage work @ DU 127	multiple and piece meal purchases
58	465	2400	Waterline repair @ DU 17	multiple and piece meal purchases
59	466	400	Waterline repair @ DU 17	multiple and piece meal purchases
60	467	600	Waterline repair @ DU 17	multiple and piece meal purchases
61	468	300	Waterline repair @ DU 17	multiple and piece meal purchases
62	469	1500	Waterline repair @ DU 17	multiple and piece meal purchases
63	470	100	Waterline repair @ DU 17	multiple and piece meal purchases
64	478	90	Waterline repair @ DU 17	multiple and piece meal purchases
65	537	1200	Waterline repair @ DU 17	multiple and piece meal purchases
66	485	3745	Office hospitality	workings of the bill not furnished
67	487	300	Purchase of petrol	No bill
68	495	9399	Purchase of Spraying machine	No bill / No stock register
69	497	44499	Purchase of Fogging machine	Purchased online from Amazon but paid to Sri Y.Harish
70	504	774	Grass cutting charges	Paid to Anita in addition to Salary
71	505	1806	Grass cutting charges	Paid to Ramchander in addition to Salary
72	433	1000	Recoverable Advances	Paid to Mallappa Security
73	506	1000	Recoverable Advances	Paid to Mallappa Security
74	509	1000	Recoverable Advances	Paid to Mallappa Security - Non JVV staff
75	528	1400	Fogging chemical	No bill / No receiver signature
76	529	1400	Fogging chemical	No bill / No receiver signature
77	530	500	Purchase of Torch light	No stock entry
78	535	1400	2 Oxy meters for Office	No bill / No stock register
79	545	1000	Recoverable Advances	Paid to Mallappa Security - Non JVV staff
80	549	1650	Garden maintenance	Paid to Mallappa Security guard in addition to contractual payments
81	564	42000	Refund of security deposit - Shop #2	Refundable deposits instead of paying by cheque, adjusted towards uncollected Rent & Annual maintenance. FILE NOT PRODUCED
82	582	2100	Drianage work @ DU 17	No bill for purchase of 300 cement bricks
83	583	2100	Drianage work @ DU 17	No bill / No receiver signature
84	584	1500	Drianage work @ DU 17	No bill / No receiver signature
85	585	1100	Drianage work @ DU 17	
86	586	1600	Drianage work @ DU 17	

2/4

87	587	1600	Drianage work @ DU 17	
88	594	740	Drianage work @ DU 17	Stock entry for Plumbing material
89	827	1110	Drianage work @ DU 17	Stock entry for Plumbing material
90	598	75	Advance adjustment	No bill for 1075
91	638	14000	Purchase of fogging chemical	No bill
92	650	360	Purchase of snacks for BOM	No bill
93	663	1800	Purchase of Shuttle badminton net	No stock entry
94	674	1650	Water curing charges	Paid to Mallappa & Pentaiah Security staff in addition to contractual amount
95	675	1650	Water curing charges	Paid to Mallappa & Pentaiah Security staff in addition to contractual amount
96	680	500	Diesel	Paid to Ramulu for clearing Dumping yard
97	681	500	Diesel	Paid to Ramulu for clearing Dumping yard
98	682	500	Diesel	Paid to Ramulu for clearing Dumping yard
99	683	500	Diesel	Paid to Ramulu for clearing Dumping yard
100	758	500	Diesel	Paid to Ramulu for clearing Dumping yard
101	759	500	Diesel	Paid to Ramulu for clearing Dumping yard
102	760	500	Diesel	Paid to Ramulu for clearing Dumping yard
103	761	500	Diesel	Paid to Ramulu for clearing Dumping yard
104	684	800	Fogging charges & Petril	
105	685	200	Petrol for fogging	
106	686	2500	Diesel for fogging	
107	701	1950	Purchase of 5 bags Cement	No stock entry
108	703	2160	Purchase of Aprons	No stock entry
109	727	10482	Office hospitality	workings of the bill not furnished
110	677	600	Rickshaw - rims	Rickshaw number could not be identified
111	678	2050	Rickshaw - 3 rims	Rickshaw number could not be identified
112	735	1000	Rickshaw - welding	Rickshaw number could not be identified
113	736	1500	Rickshaw - welding	Rickshaw number could not be identified
114	741	300	Rickshaw repair	Rickshaw number could not be identified
115	743	6520	Purchase of cable at DU 77	Payment on xerox copy of bill in stead of original and paid in cash
116	747	1460	Purchase of plumbing work at DU 77	No stock entry
117	748	70	Purchase of plumbing work at DU 77	No stock entry
118	749	1500	Purchase of plumbing work at DU 77	No stock entry
119	755	2200	Purchase of 200 red bricks	No bill / No receiver signature
120	757	1950	Purchase of 5 bags Cement	No stock entry
121	762	1600	Labour charges	N/A
122	815	2000	Purchased ladder for street lights repa	No bill / No stock register
123	795	1000	Payment to Drilling mechanic	Work details not furnished
124	816	500	Payment to Drilling mechanic	Work details not furnished
125	821	600	Payment to Drilling mechanic	Work details not furnished
126	825	600	Payment to Drilling mechanic	Work details not furnished
127	833	500	Payment to Drilling mechanic	Work details not furnished
128	841	500	Payment to Drilling mechanic	Work details not furnished
129	862	1000	Payment to Drilling mechanic	Work details not furnished
130	857	3600	Purchase of motor	No stock entry
131	858	1999	Purchase of thermometer	No stock entry
132	859	1999	Purchase of thermometer	No stock entry

3/4

133	867	600	Purchase of Gampalu #4 & Paralu - 2#	Booked to Repairs & Maintenance. No stock entry
134	871	800	Purchase of Mice for AGM	No stock entry

295668

*mpseeds*

*4/4*

*Swafms*  
*02 April 2021*