

**INTERNAL AUDIT REPORT OF P H DIVISION, K W A , IRINJALAKUDA FOR THE PERIOD FROM 01/04/2012 TO 31/03/2016**

**PART I**

**INTRODUCTION**

P H Division, Irinjalakkuda consists of 4 sub divisions, viz. P H Sub Division Irinjalakkuda, P H Sub Division Nattika, P H Sub Division Mala, and P H Sub Division Chalakkudy. Internal audit was conducted from 14-02-2017 to 03-03-2017.

**B. OFFICERS IN CHARGE**

**EXECUTIVE ENGINEER**

P A Mohammed	01.04.2010	13.09.2013
K V Mohanan	18.09.2013	30.11.2013
Pauly Peter, Asst. Exe. Engineer( in charge)	01.12.2013	26.12.2013
Pauly Peter	26.12.2013	07.09.2016
K M Praveenkumar	08.09.2016	13.08.2016 FN
T B Bindu ( in charge)	13.10.2016	20.10.2016
Pauly Peter (in addl charge)	21.10.2016	30.11.2016
V M Praveen kumar	01.12.2016	continuing

**TECHNICAL ASSISTANT**

M B Indiradevi	02.8.2012	11.11.2013
Bindu T B	11.11.2013	continuing

**REVENUE OFFICER**

K Sethuraman	01.04.2012	20.12.2012
M C Bindu (Addl. Charge)	21.12.2012	21.01.2013
E T Varghese	22.01.2013	07.09.2013
Francis Varghese	07.09.2013	30.09.2014
Thomas Kurian, (Addl. charge)	01.10.2014	04.12.2014
George Nelson,(Addl. charge)	01.10.2014	

**DIVISIONAL ACCOUNTS OFFICER**

M.C.Bindu	10.2.2012	09.07.2013
George Nelson,JS (addl charge)	09.07.2013	15.06.2014
Thomas Kurian.P.A	16.06.2014	04.12.2014
George Nelson	04.12.2014	13.07.2016
T.V.Philips	13.07.2016	continuing

**JUNIOR SUPERINTENDENT**

## **I. P.H. SUB DIVISION, MALA**

### **1. CHEQUE MEMO REGISTER**

SB A/c No. 57070062315

The interest credited in the bank as per bank statement is seen remitting in the non operative account regularly. But that of 05/2012 to 11/2013, 11/2014 and 5/2015 is not seen remitted while remitted that of 05/2014 and 11/2015 to 07/2016. Remittance details of the same may be reported to audit.

Another SB A/c No. 67167767812

The interest as per bank statement for 05/2012 to 11/2013 and that of 11/2014 and 5/2015 are not seen remitted to N. O. A/c. The details of remittance of the same may be reported to audit.

### **2. BANK RECONCILIATION**

As per the Reconciliation statement, Ch. No. 669291 dated 19/03/2014 for Rs.1700/- and another for Rs. 296/- is seen remaining in the List D " cheque issued but not presented for payment". This may be credited back in the Cheque Memo Register. Similarly the interest accrued years back Rs.28,109/- is seen in the reconciliation statement. This may be remitted into N. O.A/c.

### **3. CASH BOOK**

Mandatory certificate of number of pages is not written in cash book vol. 62 and 63 Abstract of cash book is not written for 03/2014 to 6/2014 in 7/2015 and 9/2015 abstract not authenticated.

### **4. EMD/ SECURITY DEPOSIT REGISTER**

On verification of the SD register it is seen that complete details of SD Sl.No. 222 is not written including the amount of SD and not authenticated by the Head of Office. Similar is the case of Sl. No.333. This may be completed.

EMD register has no mandatory certificate.

Contract Value : Rs. 933750/-

Contractor : Sri.V.P.Joji

**Irregularities :**

**1. Huge quantity of GI pipe transferred for maintenance work through MASTN**

On verifying the MAS statement of the final bill of the above work, it is noted that 96 meters of 80mm GI (M) pipe had been transferred to maintenance work of Chalakkudy section off-site without taken in to account in the Material Account Register which is highly irregular. So it will be liability of Assistant Engineer, Chalakkudy till he is producing the utilisation details of pipe.

**2. Non-recording of materials got from work**

On verifying the work files of the subject work, it is noted that there are 1650 meter of 80mm PVC pipe, 24 meter of 80mm GI Pipe has been laid by replacing the existing line. But no materials has been recorded as got from work in the form of scrap or other form. So the quantities of materials got from work may be intimated to audit.

**Name of work:** KSCADC – integrated Development of fishing villages at Anapuzha –  
Implementing of drinking water supply in Kodungallur Municipality Package (III) in Ward  
No. III, XVIII – Supply of GI pipes and specials

Contract Value : Rs. 959331/-

Contractor : M/s. Siva Trading Syndicate

Time of completion : One month (on or before 25.06.2014)

**Irregularity : Non imposing of fine for the extension of time of completion**

The subject work was awarded to the above firm with the time of completion of one month i.e. on or before 25.06.2014. But the firm has been supplied the materials only on 25.06.2014 in 20 days elapsed from the due date. The time of completion has been extended with a date by the Executive Engineer without imposing fine which is highly irregular. The reason put forwarded by the contractor was the transportation problem which is not at all an acceptable reason. Fine as per NIT should have been imposed. So an amount of Rs.9593/- may be recovered from the firm and details report to audit failing which it will be the liability of Executive Engineer.

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1. Sri. K. Sreekumar, U D Clerk - The incumbent has availed commuted leave for 11 days from 09.09.2015 to 19.09.2015 . The same is not seen deducted from the E/L account while sanctioning the EL surrender during 01.04.2015.

3. Smt. Deepa . K.B, Typist -The pay fixation done vide GO(P) No. 26/2016/WRD dated 27/09/2016 is not seen verified by the Accounts Officer.

#### **X. PAY BILL REGISTER**

The system of writing Pay bill register of officers is not satisfactory as the salary and allowances of all officers for a month in the same page may cause confusion in future. New pay bill register for Officers salary may be maintained from 01/2017 and report the fact to audit.

#### **XI. WORKS**

**Name of Work: Janakeeyasoothranam – 2010-11 – water supply schemes to West Kovatty – Choorappurathukunnu SC Colony (Ward VII) in Annamanada panchayath – construction of 15000L capacity OH Tank – laying pumping main and distribution lines**

Agreement No. : 03/15-16 dated, 10.04.2015

Accepted PAC : Rs. 1365932/-

Contractor : Sri.E.V.Benny

#### **Irregularities : Non imposing fine for belated extension of agreement**

The selection memo of the subject work was sent to the contractor on 23.02.2015 and directed him to attend the office on or before 16.03.2015 for executing the agreement. But the contractor is seen executed the agreement only on 10.04.2015 i.e, 25 days elapsed from the due date. Appropriate fine as per NIT has not been levied for belated execution of agreement. So an amount of Rs.13659/- had to be imposed and recovered. Hence Executive Engineer may be explained for non-imposing of fine to..... recover the above amount from the contractor and the details intimate to audit.

**Name of work :19-Replacement of old pipe lines – replacing 90mm PVC/80mm GI pipes at Vettukunderv-Kallurutty road in Meloor panchayath**

Agreement No. : EE/05/15-16 Dated, 21.04.2015

7244 - Grants for FRW relief works - 1,78,83,088/-

7249 - Grants from others - 3,42,72,437/- In 3/2014 TB onwards in 7249 Rs. 3,43,72,437/-

Debit balance is seen in the following A/c head , which is irregular as the proper remittance will make the head nil. Debit balance implies excess remittance in these head of accounts.

Head of Account	Account code	As on 03/2013 Rs.	As on 03/2014	As on 03/2015	As on 03/2016
FBS	2824	90.00			
LIC	2825	15,661.00			
ST on materials issued to contractors	2833	11,206.00	10,133.00	9,147.00	8,764.00
ST on other sales	2839	1,821.00	1,821.00	1,821.00	1,821.00
ST on materials issued	2831	1,866.00	1,866.00	1,866.00	1,866.00
TDS contractors	2841	42,825.00		13,070.00	
TDS employees Rs./mt/-	2843	601.00	601.00		601.00

It may be regularised and intimated to audit.

The credit balance in 2895 KCWWF is Rs.12,71,644/- as per Trial balance of 3/2013 , Rs.15,38,224/- in 03/2014, Rs.13,02,358/- in 03/2015 and Rs.14,23,186/- in 03/2016. The period for which it relates and the subsequent remittance details of the same may be reported to audit . Also state with details whether the collection charge as per KPWD code 1% of the amount collected from contractors towards KCWWF has been remitted into non operative account.

#### IX. SERVICE BOOKS

Recording of the enhancement of Dearness Allowance is not seen in the Service Books.

## VII. REVENUE

The details of water charge collection are as follows:-

As on	Connection				Mun cipa lity.	Corp orati on	Collection	Closing balance
	D	ND	IND	Pancha yat			Rs.	Rs.
31.03. 2013	73192	2633	35	16339			1,57,88,845/-	6,60,88,608/-
31.03. 2014	80172	2794	40	16505			1,22,09,843/-	9,70,18,384/-
31.03. 2015	90498	3097	42	16659			1,42,85,310/-	11,84,47,127/-
31.03. 2016	97754	3330	47	16197			1,49,58,666/-	16,55,16,919/-
31.01. 2017	102670	3527	49	16200			1,51,16,236/-	20,63,82,038/-

The revenue collection is very low compared to the demand and the water charge of street taps of corporation is Nil in the DCB for the above months. Also an amount of Rs.7,97,280/- is seen pending for a long period as panchayat water charge Bulk Supply. The closing balance has been cumulated to Rs. 20.64 crore as on 01/2017 from Rs.6.61 crore as on 31.03.2013. Action taken to improve the collection and realize water charge pending from panchayats bulk supply and street taps may be reported to audit.

## VIII. TRIAL BALANCE

In the Trial Balance done manually following head of accounts are seen and the details of which is not cleared to audit. In Tally this is added in Income and Expenditure in the Head of account 1900.

7242 - Grants for WGDP -Rs. 6,31,000/-

7243 - Grant for flood relief -Rs. 2,35,000/-

		Rs.7,600/
161/2010-11	P.G.Gopalakrishnan	TD Rt.No.38353dated 24/02/11 of Canara  Bank Rs.6,200/
168/10-11	K.V.Gopi	dated 07/03/11 Rs.3,500/
169/10-11and 170/10- 11	M.A.Joseph	KVP of 03/2011 Rs.10,500/
171/10-11	Abhilash	Post office TD dated 21/02/2011 Rs.15,000/
183/10-11	M.V.Raju	Post office TD 86682 dated 30/03/2011 Rs.3,000/
3/11-12	A.S.Saleesh Babu	Post office TD 243138 Rs.2,600/

Urgent steps may be taken to forfeit the time barred Security Deposits and remit the amount in the Non Operative Account

#### V. TRAVELLING ALLOWANCE REGISTER

Advance TA has been seen given to Sri. C.K.Pradeepkumar, LDC(HG), Sri. P.V.Sidhardhan, Sri. P.V.Pradeepkumar. The adjustment of this advance TA is not seen in the register. The adjustment details may be reported to audit with details of CBV number and Gross and Net amounts. Rs.10,100/- is seen as debit balance in the Trial Balance of 03/2014 to 03/2016.

Signature of the Head of Office is not seen in the TA bill register

#### VI. REMITTANCE REGISTER

It is seen that an amount of Rs.10,000/- is remitted as Income Tax recovered from Sri. Rajasekhara Kurup, Revenue Officer, for 11/2016 and 12/2016 . The cheque number and date is not recorded in the register.

The HC premium deducted from the incumbent for the month of 11/2016 and 12/2016 is not seen remitted to concerned Department. These may be done and report to the audit.

pencil being duplicate entry. All entries and corrections must be in ink otherwise it will cause confusion later.

### III. BANK RECONCILIATION

In the reconciliation of deposit account following amount noted as "entered in cash book but not credited by bank"

29/05/2013 Ch./DD No.098968 Secretary, Alagappanagar panchayat Rs.3,12,500/-

31/03/2014 Asst. Engineer ,LSGD 8,400/-

These amounts are, as stated, wrongly credited in Non-operative account. But not called for from the Head office and accounted in the Deposit CMR. Necessary action may be taken to clear this and report the fact to the audit.

Rs.1,38,,885/- is seen in the reconciliation as "not presented for payment". This may be credited back in the respective account with necessary details of the amount and report the fact to audit.

Similar case in the reconciliation of A/c No 807101077843- uncashed cheque No.7744416 dated 22/04/2010 of Rs.14,277/- issued to the District Collector ,Thrissur. This may be checked and if uncashed may be credited back in the respective account.

### IV. SECURITY DEPOSIT REGISTER

On test check of the S D register for 2010-11, it is seen that several security deposits are idling in the Division without forfeiting. For eg:-

Agreement Number	Name of contractor	Amount in Rs.
Agt.No.96/2010-11	Sri. M.P Shajan	Post office T D 8210693 dated 13/9/2010 for Rs.4,000/
107/2010-11	Pauly Varghese	11023 dated 01/10/2010 Rs.8,000/
149/10-11	K.M.Basheer	600848 dated Rs.10,000/
156/10-11	M. K.Pauly	82107582 dated 17/02/2011



and that of 05/2012 to 05/2013 of A/c No.57070062326 of SBT -Rs.67,724/- remitted on 10/09/2013.

The previous audit objection relates to the interest for the period from 2009-2010 to 2011-2012 for Rs.49, 77,070/-. Remittance details of the same needed to drop the previous para.

Rs. 52, 63,967/- is still pending to be remitted into Non operative account for the period from 2014 onwards.

Grand Total =Rs.49,77,070 + Rs.52,63,967= Rs.1,02,41,037/-

Necessary steps may be taken to remit the amount in to Non operative Account and report the details of remittance to audit.

## II. CASH BOOK

Mandatory certificate of number of pages is not entered in all Cash Books. Cashbook Vol. 54 to 59 and in Vol. 66 onwards. In previous audit also this fact has been mentioned.

Certificate of physical verification of cash balance is not entered in earlier period, i.e. 01/01/2012 to 29/02/2013 and if entered not authenticated.

Abstract is not written in the period up to 02/2013 and abstract for 2/2015 to 05/2015 and copy of abstract pasted in the recent periods are not authenticated by the Head of Office.

In CBR No. 16 of 07/2013, the other deposit posted under the Head 2729 is marked as released but the date and initials of the Head of Office is not seen.

In 2012-13 fund received from District Collector, Thrissur is posted under the Head 7249.

eg:- CBR No. 114 of 12/2012 -75587/-, 115 of 12/2012 -695000/-, 28 D of 01/2013 -64000/-,

28 E of 01/2013 -22000/-, 28 F of 01/2013 -25500/-

7244- Grant for drought relief - Rs.471923/-, 7249 - Grants from others -Rs.51,12,444/- seen in the TB of 03/2013. In 3/2014 Rs.1,00,000/- is seen under the Head 7249. The details of the income may be given to audit.

On 15/07/2015 water charge remitted into non-operative account vide Rt.No.105543, CBV No.121(a) in 9134- Rs.157063/-. This entry is in pencil. Also CBR No.103 & 104 seen scored in

4. On 30/04/2015 Rs.75,000/- and Rs.60,000/- are entered as credited with pencil. Similarly in CMR of salary account in 06/2013, the fund received Rs.5,00,000/- and interest credited by bank are written in pencil.

5. Cheque issued entries are often not authenticated upto 09/2013. Fund received entries are also not authenticated.

6. Interest credited by bank for the following period are not seen remitted into Non operative account. This may be remitted into N O A/c and details of remittance may be intimated to audit.

As per previous audit para. Interest for the period 2009-2012 -Rs.49,77,070/-

Sl.No.	Account No.	Details of account	Interest amount .(Rs)	period of interest
1	57070062326 SBT	salary	2,02,734/-	05/14-12/16
2	67154089282 SBT	Mace.	11,90,807/-	05/14-12/16
3	10307104066 SBI	Deposit	1,50,025/-	05/14-12/16
4	807101077843 Canara	MPLAD	1,82,445/-	01/15-10/16
5	807101090151 Canara	Deposit other	3,73,578/-	01/15-10/16
6	67204102153 SBT	Infopark	29,44,373/-	05/13-12/16
7	67269875447 SBT	Jalanidhi	2,10,860/-	05/14-10/16
8	67222760836 SBT	ARP	9,145/-	05/13-12/16
Total			52,63,967/-	

On reply to previous audit para. it is reported that the interest remitted into Non operative account on 30/08/2013 Rs.4819671/- and 295364/-on 10/09/2013. But on verification it is seen that this amount not relates to the period of that audit ; it relates to later period. ie. of 2012-13.

ie. Interest from 06/2012 to 12/2013 of a/c No. 10307104066 of SBI -Rs.48,19,671/- remitted on 30/08/2013.

Interest from 05/2012 to 05/2013 of a/c No.67154089282 of SBT -Rs.2,27,640/- remitted on 10/09/2013.

T.V.Sivarajan,U D Clerk (addl.charge)	01.04.2013	30.06.2013
George Nelson	01.07.2013	03.12.2014
T.V.Sivarajan,UDC, (Addl.charge)	04.12.2014	17.12.2014
P.G.Appukuttan	17.12.2014	23.08.2015
M. Sukumaran	24.08.2015	Continuing

## P H DIVISION, IRINJALAKKUDA

### PART II

#### A. MAJOR IRREGULARITIES

**NIL**

### PART II

#### B. OTHER IRREGULARITIES

Following registers and files related to the accounts, revenue and work pertaining to this Division has been checked in Internal Audit and following are noted for rectification and future guidance.

##### I. CHEQUE MEMO REGISTER

1. Mandatory certificate of number of pages is not written in some volumes of CMR. For eg.
  - 01/03/2012 - 31/03/2012.of salary a/c
  - 25/07/2011 - 31/03/2013 of Mace.a/c
  - 01/03/2012 - 31/03/2013 of Deposit a/c.
2. In page 29 of Cheque Memo Register (Mace), of 2013-14 the entry of " Taken Charge" is not authenticated. In several places the entries in the balance column and interest credited entries are in pencil.
3. In the Cheque Memo of A/c No. 10307104066, cheque leaf No.89432 of SBT A/c dated 08/08/2011 for Rs.52486/- is seen kept idle , which was returned on 22/02/2012. Report whether this has been entered in the corresponding cheque memo register and also the date of entry. However this cheque is not seen cancelled.

## **8. SUPPLY ORDER REGISTER**

It is seen that 3 pages left blank after 2015-16 entries and that of 2016-17 entries started in the same register. The purpose of these blank pages left without cancellation may be cleared to audit.

## **9. AGREEMENT REGISTER**

No mandatory certificate in the register.

It is noted that for several agreements, security deposit is not received at the time of agreement but written in the register as " may be recovered from the bill".

In most cases the agreements of the work arranged on quotation basis are seen executed after the completion of the work. Reason for the same may be intimated to the audit.

For eg. Agt. No. 19, 20, 21/215-16

## **10. WORKS**

**Name of Work:-** DRW-2016-CWSS to Oorakom and adjoining panchayats and AUWSS to Chayoor-Marathakara-Major leak rectification works in 400mm DI/250mmCI/350mmDI pipe network of Santhamariyam School at Pallisseikunnu - CC Ist & final

Agt No. AEE/42/216-17/IJK dated 30/07/2016. Contractor - Sri. Jon Paul.

On verification of the file it is observed that the work is arranged on quotation basis and the quotation opened on 29.3.2016. Work order is issued on 15/07/2016 stating to execute the agreement after depositing an amount of Rs.3200/- as Security Deposit in the form of Treasury Savings bank A/c. The CC.Ist and final bill submitted to Division office on 30/06/2016. In the bill it is noted that the work commenced on 15/04/2016 and completed on 27/06/2016 by the Assistant Engineer in the M B No. 1034/2014 and check measured by the Asst.Exe. Engineer on 28/06/2016.

The reason for the delay in issuing the work order up to 15/07/2016 after the completion of the work may be reported.

to Head office from Non operative account was received from bank only later and hence the correction. But it is better to take that in reconciliation in the month it is detected without correcting the previous CB 27.

#### **5. ATTENDANCE REGISTER & CASUAL LEAVE REGISTER**

On verification it is found that the attendance register and casual leave register are not properly maintained.

In 2012 Attendance register, on 24/12/2012,26/ to 29 and 30/12/2012 the Asst. Exe.Engineer has not checked the attendance register and has not marked C/L or O/D against the column assigned for AEE.

In 2013 Smt. Pauly Peter, AEE was promoted as Exe.Engineer and Smt.M.B Indiradevi, Axe.Exe.Engr. Mala is in addl. Charge But not marked in the attendance register including taken charge entry.

In 2015 Smt. M.B.Indiradevi,AEE has not marked in the Attendance during her addl. charge period but marked C/L and O/D only. Smt. Kavitha.K, AEE has not marked in the attendance on 12 & 13/9/2015 and 20,21,24, & 27/09/2015. Blank column is seen against following incumbents in 12/2015.

P S Babu -31/12/2015, C K Sobhana -9/12/2015,31/12/205, M.Balachandran -31/12/2015

C A Shyju -21/12/2015,26/12/2015,28 & 29/12/2015, Ambily M K -17/12/2015

#### **6. HR WAGES**

As per CBV 17 of 5/2014 it is seen that Rs.2,73,646/- is paid to Sri. Jeen Joseph, Kattookaran for the month 02/2014 towards off duty charges of labour supply for Revenue Assts.,Office Attendant and Meter Reader under P H Section ,Cherpu. The expenditure seems so high that the necessity of the supply of labours as Revenue Assistants, Office attendant etc. may be reported to audit.

#### **7. QUOTATION REGISTER, NEGITIATED TENDER REGISTER,,WORK REGISTER, TENDER REGISTER etc.**

These registers have no mandatory certificate.

### III. P H SUB DIVISION, IRINJALAKKUDA

Following are noted for rectification and further action in future .

1) **BOOK MEMO REGISTER** Two numbers of SB accounts are maintained in the subdivision one for e payment A/c No.67236842862

2) **SB A/c No.67177083658 (work)**

1) Mandatory certificate of number of pages is not seen in the register.

2) Interest credited by bank is not transferred to Non operative account for the period from 01/2014 to 12/2016 amount Rs.5,494/-

3) **SB A/c No. 57070062337 (Estt.)**

1) Interest for 11/2015 to 12/2016 Rs.22,201/- has not remitted into Non operative account.

2) Interest of Rs.22,201/- seen as interest in the E payment account also. The interest in all accounts may be transferred into Non operative account under intimation to audit.

3) **CB2 receipt register** Is not properly maintained as the balance column is not entered.

#### **CASH BOOK**

1) Mandatory certificate of number of pages is not written in Cash Book.

2) Cash Book is not authenticated for the month of 5/2012 to 10/12 and abstract not written for the period 01/14.

3) 01/2015 and 03/2015 accounts in cash book not authenticated .

4) 03/2015 Non operative balance Rs.3,07,215/- scored by pencil and written as 3,39,237/-.

5) Reason may be submitted to audit.

#### **ACCOUNTS**

1) On 27 of 03/2015, opening balance and closing balance of non operative column has been corrected in red ink. Opening balance corrected to Rs.31,771/- from 2,76,771/- and closing balance corrected to Rs.30,331/- from Rs.3,40,331/-. The reason for such correction may be submitted, as the corrections are not done in trial balance. It is stated that the withdrawal to office from Non operative account was received from bank only later and hence the

### 3. SERVICE BOOK

#### 1. Smt. A. A. Aswathy, Overseer Gr.III

The incumbent has availed 32 days Earned Leave from 28/03/2016 to 28/04/2016. But in the service book it is noted as E/L surrender.

She has also availed 7 days LWA from 08/06/2016 to 15/06/2016 for visiting abroad. The fact of availing LWA is not recorded in the respective page of SB.

Make necessary corrections in the SB and report the fact to audit.

#### 2. Smt. P.N. Raseena, Overseer Gr.II

The incumbent has availed 27 days HPL during the year 2015-16. The same is not seen deducted from the credit of EL and EL surrender for 30 days is seen sanctioned. Necessary rectification may be made in the leave account and report to audit with the copy of the relevant page of the SB.

### 4. REVENUE

Connection and collection details as follows.

As on date	Connection				Total collection Rs.	Closing balance
	Domestic	Non Domestic	IND	Total		
3/2013	14737	370	7	15114	7,19,325/-	Rs.26,74,969/-
3/2014	16087	387	7	16481	13,87,073/-	26,75,443/-
3/2015	17752	403	7	18162	9,71,555/-	42,11,265/-
3/2016	18959	420	6	19385	12,24,001/-	32,35,879/-

1 meter reader is available against 2 posts

Special efforts, if any, taken for the improvement of the water charge arrear may be reported to the audit.

General EMDs and SDs are kept in the office as per the register without forfeiting. The time barred EMD and security deposits may be forfeited and amount may be remitted into Non operative account under intimation of the details to audit.

#### REVENUE

Details of water connection and collection as follows:-

Year	Connection				Collection	Closing balance
	Domestic	Non domestic	Industrial	Total		
2013					1247480/-	705239/-
2014					1980258/-	891832/-
2015					1743897/-	644724/-
2016					2014427/-	1052193/-
2017	29509	828	14	30351		

No. of consumers have arrears above Rs.5000/- , out of which 18 No.s of consumers have their water charge above Rs. 10,000/- from the 6 panchayats under this sub division, Con. No. 838 has an arrear of Rs.77,220/-. The action taken to collect the huge arrears may be intimated to audit.

## II. P H SUB DIVISION, NATTIKA

### REVENUE MEMO REGISTER

Interest as per bank statement for the period from 05/2012 to 12/2016 Rs.69,089/- has not been remitted into non operative account. This may be done and intimate to audit.

### EMD/SECURITY DEPOSIT REGISTER

General time barred EMD/ SD kept in the office may be forfeited and the amount collected may be remitted into Non operative account and the details may be intimated to audit.



Cash collected on 26/11/2014 and 28/11/2014 vide CBR No.78 and 80, Rs.5,114/- and Rs.30,200/- respectively seen remitted only on 01/12/2014 while that of CBR 80 &82 of 28/11/2014 remitted on 29/11/2014 itself.

### **3. SECURITY REGISTER**

Mandatory certificate is not written in this register.

In page No.22 and 23 item No. 20 and 26 rounded and initialled by the Asst.Exe.Engineer and Contractor but no details such as released or not and if so the date of release is not recorded in the register.

23 No.s of SDs of 2010-11 and 29 No.s of 2011-12 are seen kept idling in the office as per the register. These may be forfeited and the amount may be remitted into Non operative account under intimation to audit.

### **3. TEMPORARY ADVANCE REGISTER**

The temporary advance given to Smt.T.S.Prabhavathy and Sri. K.V Babu,Asst.Engineer is seen settled but not seen authenticated the entries of issue of TA and settlement.

On 15/11/2016, an amount of Rs.5,000/- issued to Sri. E.L. George, AE. Eventhough the charge is handed over to new AE, the temp,advance is not seen settled..

### **4. QUOTATION No. 12/2015-16**

**Sub :- Janakeeyasoothranam 2010-11- WSS to West Koratty Choorapurathukunnu SC Colony in ward VII of Annamanada Grama Panchayat.**

According to the Asst.Engineer, Section No.I, Chalakudy, the work has been completed in all respect satisfactorily on 07/09/2015 and commissioned on 09.09.2015 . On verifying the file,copy of bill module, details of submission of passed vouchers to Division office etc. are not seen in the file. The Asst. Exe. Engineer may be directed to submit the passed bill module, copy of relevant pages of M Book etc. to audit. Similarly it cannot be ascertained from the file whether the SD is released or not. Report in this regard may be submitted.

									16
3/2015							16,42,585/-	1,51,67,900/-	2014-15
3/2014							18,38,074/-	1,26,06,947/-	2013-14
3/2013							21,01,094/-	1,15,42,698/-	2012-13

Special steps taken to improve the collection may be intimated to audit.

#### IV. P H SUB DIVISION ,CHALAKUDY

##### 1. CHEQUE MEMO REGISTER

Two No.s of SB A/cs No.570691153660 for salary and others and A/c No.67182831825 for work.

Interest credited in these accounts from 01/04/2012 to 31/12/2016 may be credited into Non operative account and intimated to audit.

In CMR 01/04/2012 to 15/07/2013 balance column has several corrections and separate pieces of paper stapled for the column which is not at all authenticated. Duplicate CMR for

2. 10/2013 to 06/03/2015 is seen prepared. The old book may be kept in safe custody with comments in this regard and duly attested.

##### 2. CASH BOOK

1. Mandatory certificate is not written in cash books Monthly abstract is not authenticated in several months

2. Employees cooperative society recovery is taken in the head 1631

3. Water charge and other income from receipt are seen accounted in the head 9219 instead of 9213 in a careless manner.

ii. **Name of work:**-69 Renovation of Civil structures- Mace. of office building Balance work. Agreement No.103/2014-15 dated 9/02/2015. Amount of contract Rs.76,165/- for PAC Rs.75,000/-

The work is awarded to Sri. T.J. Roosan, Thekkudan house, Karuvannur. P.O vide work order No. D1-220/2008 dated 07/11/2014. The work commenced on 17/11/2014 and completed on 19/10/2015. Agreement executed on 09/02/2015. The actual date of completion of the work as per agreement condition was 16/12/2014. The supplementary agreement executed on 30/12/2015 for Time extension for the completion of the work from 16/12/2014 to 20/10/2015 and time extension granted vide order No. KWA/PH1/A1-D4-3921/13 dated 28/10/2014 of the Executive Engineer. The application of the contractor, with request and the recommendation of the Asst. Engineer and the Asst. Exe. Engineer for the time extension is not seen in the file. Also it cannot be ascertained from the file whether fine for the time extension was realized from the contractor or not. The reason for the time extension is not clear from the file.

iii. **TENDER SALE REGISTER.**

It is seen that 52 No.s of tender has been called as per Tender sale register in 201-13 , 7No.s in 2013-14, 21No.s in 2014-15 and 9No.s in 2015-16 but in Tender register produced before audit ,after 2011-12 only one entry of 2015-16 is only seen.

Entries , having Sl.No. 31 to 52 has not authenticated by the Head of Office but as per register 2 sets of tender forms sold but no entry in this regard seen in the Tender Register of DB. Similarly, Sl. No. 5 to 7 of 2013-14, 8 to 10 of 2014-15. In Sl. No. 21 of 2014-15 it is noted that nobody participated in the tender, but initialed by the Head of Office without any remarks. Sl. No. 3 to 5 of 2015-16 also not authenticated.

**11. REVENUE**

Connection and collection details as follows.

As on date	Connection						Collection	Total collection	period
	Dom	N/D	IN	Pt.	Mun.	Total			
3/2016	24363	836	16	3544	553	29312	23,34,313/-	1,51,14,951/-	2015-

Cash collected on 26/11/2014 and 28/11/2014 vide CBR No.78 and 80, Rs.5,114/- and Rs.30,200/- respectively seen remitted only on 01/12/2014 while that of CBR 80 &82 of 28/11/2014 remitted on 29/11/2014 itself.

### 3. SECURITY REGISTER

Mandatory certificate is not written in this register.

In page No.22 and 23 item No. 20 and 26 rounded and initialed by the Asst.Exe.Engineer and Contractor but no details such as released or not and if so the date of release is not recorded in the register.

23 No.s of SDs of 2010-11 and 29 No.s of 2011-12 are seen kept idling in the office as per the register. These may be forfeited and the amount may be remitted into Non operative account under intimation to audit.

### 3. TEMPORARY ADVANCE REGISTER

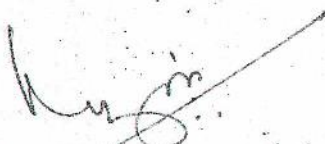
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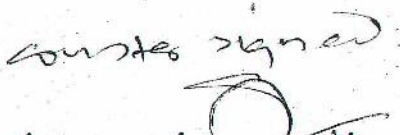
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### 4. QUOTATION No. 12/2015-16

**Sub :- Janakeeyasoothranam 2010-11- WSS to West Koratty Choorapurathukunnu SC Colony in ward VII of Annamanada Grama Panchayat.**

According to the Asst.Engineer, Section No. I, Chalakudy, the work has been completed in all respect, satisfactorily, on 07/09/2015 and commissioned on 09.09.2015 . On verifying the file copy of bill module, details of submission of passed vouchers to Division office etc. are not seen in the file. The Asst. Exe. Engineer may be directed to submit the passed bill module, copy of relevant pages of M Book etc. to audit. Similarly it cannot be ascertained from the file whether the SD is released or not. Report in this regard may be submitted.

46  
  
Internal Auditor

  
Accounts Manager  
23/16

  
Accounts member