

Internal Audit Report of P H Division, Pathanamthitta.

INTRODUCTION

Internal audit of PH Division Pathanamthitta was conducted on 7/9/2017 and 28/9/2017 audit team consist of Sri.S.Sivanandan, IA, Smt.R.Rajeswari, DAO, Sri.P.S.Reghu, HC (HG), Sri.B.Manoj, HC. The period of audit covered 1/4/2007 to 31/3/2017 random checking of, monthly accounts, cash book, cheque memo register and other relevant registers, Establishment registers service books and work, was done and report as follows.

Internal control mechanism is not satisfactory done to following reasons. 1, Regular supervision of sub divisions are not done by the Divisional Accountant or Head of Office during the period. 2, Irregular up keeping of registers, reconciliation of bank accounts, Revenue collection registers etc. 3, Mandatory Certificate is not regularly written in the registers. 4. Initials of Head of office is not seen in the registers. This may be taken in account in future.

Incumbency details of officers for the period from 1.4.2007 to 31.3.2017.

Following are noted in audit of register and accounts.

I) Cash Book

- a) cash book volume of the period from up to (25/9/15-28/6/16, 1/6/16-)30/9/16 have no mandatory certificate regarding the number of pages.
- b) Monthly abstract not written, only pages for writing the same kept blank.
- c) Accounts for the month of 1/16 is seen closed after the closing of 2/16 accounts.
- d) VAT collected on sale of tender form is seen remitted into operative accounts in the Head of account 132 on 28/3/17 instead of 9139. Also deposit work fund are receipt in 9132 code instead of appropriate 27 code.
- e) Interest credited by bank is taken in 7131 code correctly but remitted into NO account in payment side and receipt side is 7131 code itself instead of 9139 code.
- f) The certificate of cash balance at the closing of month should be signed by the writer of the cashbook and another officer who checked it. This has not done often.

II Cheque Memo Register

The mandatory certificate is not seen written in CMRS and fund received entries are not authenticated by the Head office. Balance column in Cheque memo are written in pencil.

Three accounts are operated in this division mainly.

1. Operative account no.67147514682 opened on 26.4.2011.
2. Deposit account no.67141205273 opened on 4.2.2011.
3. Salary account 57068650889.

Interest credited by bank for these service bank accounts upto 11/12 is not seen remitted into NO account.

On test check of CMR for interest taken in cheque memo register Rs.14,88,600/- is to be remitted into non operative account for the period from 5/11-11/12 from the deposit account. The details of remittance of the same in Non Operative account may be reported to audit.

Balance column of salary account 57068650889 in volume beginning 16.11.2016 is in pencil. Balance as on 30.3.2017 is written as Rs.483808 corrected deducting Rs.73245 as 410563 all in pencil. But OB of 1.4.2017 is taken as 483408. This may be clarified.

III. Bank Reconciliation

- a) Reconciliation is done but list A, B, C, D are not properly attached with the statement in the file produced before audit.
- b) Rs.117000/- is seen added in list D of salary account reconciliation from 6/09 to 9/14 but details of the amount is not given.
- c) Rs.1281133/- is seen credited in cheque memo register 17.2.2014 from the reconciliation list C- "amount credited by bank but not accounted in cash book" - which is the fund from head office transferred to division on 31/3/2011, 19/10/2012, 10/4/2013 etc which implies the reconciliation is not properly done and the fund received are not taken in account in proper time.

IV Remittance Register

This register is not authenticated by JS, DA or Head of Office.

V Receipt book register of CB1 & CB2

Not maintained properly from 6.11.2014 Opening Balance and Cash Balance after each transaction is to be written in the register.

VI KCWWF

1% of KCWWF is to be remitted into Non Operative account as it is the cess collection charge as per nodal provision. But under this division this has not done yet. About 0.54 lakh has been lost to KWA from this division in this way for 1/12 to 3/17.

VII Trial balance

- a) 1651- TA advance- has debit balance of Rs.468/- for a long period . The reason for non settlement of TA advance may be submitted to audit.
- b) 1659- temporary advance to AE has credit balance of Rs.13276/- for a long period . This may be cleared to audit.
- c) Following account codes have debit balances as shown below

Code	3/2014	3/2015	3/2016	3/2017
2834	631798	633221	632501	632400
2841	326728	298738	245769	311154
2812	7115837	8337143	8917325	4846940
1662	1280862	1280862	1280862	1280862
9211	21594082	16594080	3006394	3193503
9212	46312969	46312969	45148402	45148402
1649	18000	18000	18000	18000

Debit balance is 2834, 2841 implies overpayment to VAT & IT and 1649 shows the advance pending unsettled.

2812, 1662, 9211 and 9212 are to be journalised. The reason for these may be explained to audit and same may be rectified and copy submitted to audit.

VIII Revenue

Huge amount is seen pending from LSGD as per the bill as on 31.8.2017 from following panchayath and municipalities.

Name of LSGD	No . of	Amounting pending as on 31.8.2017.
Adoor	555	14725754
Kozhenchery	182	2501695

Vechuchira	389	1336331
Malayalapuzha	286	1651657
Ranni Angadi	252	1237849
Pattazhi	76	1253388
Ranni pazhayangadi	227	1073325
Naranammoozhy	153	553242
Pandalam	65	100464

As per DCB for 1.3.2017 to 31.3.2017 closing balance Rs.10,63,96,571/- as detailed below.

Consumer category	OB	CB
Domestic	23324307	10352334
N/D	31062029	29300517
IND	964130	741115
Panchayath	8947375	8092306
Municipality	15181682	12444522
TDB	45109518	45465774
Total	124589041	106396571

The action taken to collect the arrears may be reported to audit.

IX EMD Register

As per EMD register following long pending EMD are kept without forfeiting.

1. Tender No.78/06-07 Sl.No. 161 P.C.Thomas Kutty KVP No.3000474513 dt 23.4.1998 Rs.10000/-.

2. Tender No.4/07-08 Sl.No.7 National Electricals of Canara Bank DD No.462688 dt 26.4.2007 Rs.7400/-.
3. Sl. No.8 E Sirajudeen FDR No.271909 dt 26.4.2007 Rs.7400/-.
4. Tender No.25/07-08 Sl.No.43 Ashok kumar FDR No.3408 Kumbazha Service co-operative Bank Ltd. Rs.1600/-.

This may be forfeited and amount may be remitted into non operative account and intimate the details to audit.

X Security Register

63 nos of security deposits are pending without forfeiting for the period from 2001-02 to 2012-13 (List attached). *These shall be forfeited and remitted the amt to NOP A/c.*

Security Register: No mandatory certificate

1. Agt. No.90/2001-02/EE/PH/PKD- Rt.No.105859 dt 9.5.2001 for Rs. 36858/- of Lord Krishna Bank Ltd, Tvm.
2. 9.5.2002- Agt. No.1/2002-03/EE/PH/PTA Rt. No.805330 dt 18.4.2002 for Rs. 8900/- and Rt. No.502813 dt 17.12.2000 for Rs.1800/- of the Federal Bank, Pathanapuram.
3. Agt.No.14/2002-03/EE/PH/PTA. - 5 years time deposit -
Rt.No.158686 for Rs.1700/-
158737 for Rs.2500/-
158736 for Rs.2500/-
158738 for Rs. 2500/-
158739 for Rs. 2500/-
4. 8/03-04/EE/PH/PTA post office time deposit – 148136 Rs. 11000/-
5. 21/03-04/EE/PH/PTA TSA No.2980 dt 2/9/2003- Rs.6900/-.
6. 61/03-04/EE/PH/PTA KVP No. 45 BB 399243 dt 15.12.2003- Rs. 5000/-
7. 65/03-04/EE/PH/PTA Bank guarantee No.GJR/DB/MDN/GWA/108/04-Rs.21400/- Punjab Bank, Madurai.
8. 93/03-04 POS account No.1263083 dt 29.3.2004 PO PTA Rs. 15000/-.
9. Agt.No.25/04-05/EE/PTA M/s.Kamal Marketing Cheque No.906497 Rs.58500/- Canara Bank, Ernakulam.

10. Agt. No.39/04-05 02 AA 043926 to 043935 dt 9/8/2004 of PTA post office Rs.1000/-.
11. Agt. No.50/04-05 Catholic Cyrian Bank Rs.13000/-
12. 51/04-05 No.7570203- 92000/-, No.757021- Rs. 14000/-
13. Agt No 43/04-05 Kamal cheque no. 520272 canara bank Rs.37800/-
14. 44/04-05 Kamal cheque no.520271 of canara bank Rs.4600/-
15. 45/04-05 kamal cheque no.520269 of canara bank Rs.5400/-
16. 46/04-05 cheque no.520270 Rs.3100/-
17. 75/04-05 TD no.123155 dt 28.10.2004 Rs. 5600/-
18. 11/2005-06 bank guarantee Rs.24100/-.
19. 62/04-05 FD no.165498 of SBT Kalanjoor Rs.14000/-.
20. 63/04-05 FD No.165499 Rs.7600/-
21. 64/04-05 FD No.165500 Rs.11400/-
22. 80/04-05 TSA No.3052 Sub Treasury PTA Rs.10000/-
23. 83/04-05 spl.TD no.005490 of SBT Rs.9500/-.
24. Agt. No. 108/04-05 kamal cheque no.523637 Canara Bank, Ekm Rs.43400/-.
25. Agt.No. 109/04-05 Spl TD No. 163643 dt 3.2.2005 SBT Ranni Thottaman Rs. 16000/-
26. Agt. No.115/04-05 TD No.65564 Rs. 6250/-
27. 10/05-06 Kamal chelan no. 528139 Rs. 8500/-
28. 21/05-06 by 16BB 977944 Rs.500/-, 16BB 977943 Rs.500/-, 42 Rs.500/-,41 Rs. 500/-
29. Agt.No. 16/05-06 bank guarantee state bank of samrashtra no.465/05-06 Rs.48300/-
30. Agt. No.32/05-06 bank guarantee no.40/05 dt 4.10.2005 canara bank, boat jetty by alappuzha Rs. 18900/-.
- 31.64/05-06 chellan no.966710 of canara bank Rs. 2000/-.
32. 71/05-06 TD No.1283280 dt 23.2.2006 Rs.6000/-
33. 72/05-06 pay order no.651259 dt 7.3.2006 Rs.500/- bank guarantee bond OB -BG 104-06 dt 27.2.2006 Rs.67000/-
34. 74/05-06 bank guarantee 930/05-06 Rs.30000/-
35. 75/05-06 bank guarantee 932/05-06 Rs.30000/-
36. 76/05-06 931/05-06 SB of Saurashtra Rs.49800/-
37. 35/06-07 PO account no.1263286 Rs. 3200/- PTA PO 126387 Rs. 1600/-

39. Agt no.72/06-07

1. NSC no.78 EE 761195 dt 2.3.2007 Rs.10000

2. NSC no.64 EE 321045 dt 2.3.2007 Rs.1000

3. NSC no.64 EE 321046 dt 2.3.2007 Rs. 1000

40. Agt. No.7/07-08 1 year TD No.1263352 dt 22.6.2007 Rs. 4200/-

41.Agt.No. 14/07-08 bank guarantee no.32/06 of CBI Coimbatore Rs.24100/-

42.Agt. No.79/07-08 bank guarantee no.0783 dt 4.12.2007 Rs. 84100/-

43.Agt no. 86/07-08 bank guarantee no.12734 dt 31.12.2007 Rs. 13200/-.

44.Agt. No.98/07-08 bank guarantee no.139 Rs. 47400/-.

45.Agt. No.21/08-09 deposit rt.no.471046 dt 17.10.2008 canara bank Rs.7500/-.

46.Agt.No. 29/08-09 1 year TD No.1247484 dt 11/11/2008 Rs.1600/-

47.Agt.No.30/08-09 FDR No.471050 dt 17.10.2008 canara bank Rs.7500/-

FDR No.471048 dt 17.10.2008 Canara bank Rs. 7500/-

48.Agt.No.59/09-10 NSC No.65 cc 174265 Rs.1000/-

49.Agt. No. 72/09-10 NSC No. 65cc 174409 dt 6.6.2007 Rs. 1000/-

50.Agt.No.20/10-11 FD PTA DCB no.34906 Rs.5000/-

no.34907 Rs.4300/-

51.Agt.No.70/10-11 Deposit Rt No.045849 dt 14.9.2010 Corporation Bank Rs.21500/-

52. Agt. No. 87/10-11 deposit Rt.No.178285 dt 1.11.2010 bank of baroda Rs.2900/-.

53.Agt. No. 88/10-11 deposit Rt.No.178286 dt 1.11.2010 bank of baroda Rs.5100/-.

54.Agt. No. 94/10-11 PO SB account .No.80138 Rs.2200/-.

55. Agt. No. 19/11-12 dt 18.6.2011 TD 7874254763 dt 17.6.2011 SBT vallikunnam Rs.17500/-.

56.Agt. No. 20/11-12 dt 23.6.2011 TD no.7874254763 Rs.24250/-.

57.Agt. No. 39/11-12 No.67150212096 dt 8.6.2011 SBT Adoor Rs.10200/-.

58.Agt. No. 111/ 11-12 IADO 488458 16.1.2009 Rs.5000

816902 05.05.2009 Rs.10000

816900 05.05.2009 Rs.10000

816916 20.05.2009 Rs.10000

58.Agt. No. 120/11-12 Rs.600000/-.

59.m/s.Podwal Son 70/12-13 FDR no.1935 dt 10.5.2012 Rs.41800/-

60.m/s.Podwal Son 71/12-13 FDR no.1934 dt 10.5.2012 Rs.47700/-

61.Deruz Daniel 249108 dt 25.4.2012 4200/-

62.Rakesh PR Agt. 181/12-13 MSCB FD No. 13946 dt 28.1.2013 Rs.7500/-

63.Agt. No.201/12-13 PDCB FDR 2252 Rs.28500/-.

XI Imprest Register.: 01.8.2017 Rs. 1000/- in hand. It is not enclosed as per rules.

PH Division, Pathanamthitta

1. Several registers as per Account Manual are seen not maintained.
2. It is found that vide letter dated 4.11.2016, District Employment Officer, Pathanamthitta has been requested by the Executive Engineer to advice 3 candidates for the post of LD Clerk. The vacancy reported and as per the qualification mentioned in the Ministerial Special rule ordered on 1.3.2011.
3. It is found that vide letter dated 24.09.2013, District Employment Officer, Pathanamthitta has been requested by the Executive Engineer to advice one candidate for the post of LD Typist. The vacancy reported is not as per the qualification mentioned in the Ministerial Special rule ordered on 1.3.2011.
4. TA claim Sri.Harikumar.J, Assistant Executive Engineer- he has performed air journey to Hyderabad in connection with training course. He is not having the minimum scale of pay to perform air journey. If excess paid towards TA, the same shall be recovered.
5. Sri.Santhosh.P, Watchman earned leave surrender for 1.4.2009 is seen not recorded in the body of service book.
6. Sri.Shanavas Driver earned leave account is seen not recasted on completion of 3 years.
7. Smt.Bushra Beevi.K.E, JS, Photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107 memorandum of verification of service not recorded or updated. Page 108 quinquennial verification of service not done.
8. Smt.Shakkeela, UD Clerk photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107

- memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
9. Seema.P.Pillai, UD clerk photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
 10. Kuriakose Joseph, UD Clerk photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
 11. Muraleedharan Pillai, UD Typist PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
 12. Pradeep Kumar.MS, D/Man I photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
 13. Sunil Kumar.G, D/man II photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
 14. N.Shamla Beevi.OA photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
 15. G.Vasantha Kumar, OA photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
 16. P.Sethunath, OA photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.

PH Sub Division, Pathanamthitta

Cash Book

- a) certificate of cash in hand and monthly abstract is not seen written in cash.
- b) Rs.48/- is seen in closing balance cash since 3/14 onwards non remittance of the same may be reported to audit.
- c) Difference in closing balance of operative account

on test check of 1/17 and 12/16 following difference noted in closing balance of operation account as per cheque memo cash book and bank statement.

Closing balance as per cash book	for	12/16	&	1/17
		1158131		880211
CMR		1157447		879477
bank statement		1441183		1185211

Bank Reconciliation is not done and the details of how these difference occurred may be intimated to audit.

Bank statement are not kept properly and all bank statement are not produced to audit. Interest accrued by bank is not seen remitted into non operative account.

14 nos of savings deposits from 08-09 to 2012-13 are noted in SD register without forfeiting list attached. The SD kept after 3 years of completion of work are to be forfeited and intimated to audit. List attached.

A. Security deposits to be forfeited.

1. Agt No. 148/08-09 FD No.47092 Canara Bank Rs. 3600/-.
2. Agt No. 65/09-10 Pay order No.592019 Rs. 850/-.
3. Agt No. 158/09-10 FD Rs. 2500/-.
4. Agt No. 24/10-11 FD No.177453 dt 8.10.2009 Rs. 2000/-.
5. Agt No. 82/10-11 FD No.489474 of SBI PTA Rs. 2900/-.
6. Agt No. 22/11-12 NSC 11/3/11 Rs. 1500/-.
7. Agt No. 88/11-12 TSA No.1300 dt 10.6.2011 Rs.2000/-.
8. Agt No. 73/11-12 FD No.04641 dt 10.6.2011 Rs. 1100/-.
9. Agt No. 158/11-12 certificate no.1003 dt 8/4/2011 of Kumbazha service co-operative bank Rs.4500/-.
10. Agt No. 1/12-13 SD Rt no.151421 of South Indian Bank Rs.7000/-.

PH Sub Division Pathanamthitta

1. Several registers to be maintained as per account manual are seen not maintained.
2. Sreejith.S, Operator earned leave account is seen not recasted on completion of 3 years.
3. Sreelatha R, Head Clerk photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
4. Prakash, UD Clerk PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
5. Sivadasan, LD Clerk PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
6. Anil.G, Meter Reader PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
7. Gopakumar, Watchman photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
8. H.Nias US, Worker PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
9. VK Vijaya Kumar, Operator PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
10. Vinod.N, Operator photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107 memorandum of verification of service not recorded or updated. Page 108 quinquennial verification of service not done.
11. Manoj.G, Operator PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
12. Renjith.G, Operator photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107 memorandum of

- verification of service not recorded or updated. Page 108 quinquennial verification of service not done.
- 13.Sreejith.S, Operator PF number not recorded or authenticated. Page 107 memorandum of verification of service not recorded or updated. Page 108 quinquennial verification of service not done.
- 14.Ajayakumar.KP, Operator PF number not recorded or authenticated. Page 107 memorandum of verification of service not recorded or updated. Page 108 quinquennial verification of service not done.
- 15.Anil.T, Operator, photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107 memorandum of verification of service not recorded or updated. Page 108 quinquennial verification of service not done.
- 16.Praveen.R.S, Operator PF number not recorded or authenticated. Page 107 memorandum of verification of service not recorded or updated. Page 108 quinquennial verification of service not done.
- 17.Pramod.S, Operator PF number not recorded or authenticated. Page 107 memorandum of verification of service not recorded or updated. Page 108 quinquennial verification of service not done.
- 18.Rajesh Kumar, Operator PF number not recorded or authenticated. Page 107 memorandum of verification of service not recorded or updated. Page 108 quinquennial verification of service not done.
- 19.Arun Raj, Operator PF number not recorded or authenticated. Page 107 memorandum of verification of service not recorded or updated. Page 108 quinquennial verification of service not done.
- 20.Ajikumar.R, UD Clerk PF number not recorded or authenticated. Page 107 memorandum of verification of service not recorded or updated. Page 108 quinquennial verification of service not done.
- 21.Sakria Mathew, D/man I photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107 memorandum of verification of service not recorded or updated. Page 108 quinquennial verification of service not done.
- 22.Anil Kumar.P.D/man II Page 107 memorandum of verification of service not recorded or updated. Page 108 quinquennial verification of service not done.
- 23.Girish Gopal, Fitter PF number not recorded or authenticated. Page 107 memorandum of verification of service not recorded or updated. Page 108 quinquennial verification of service not done.

24. Shajahan.P, Operator Page 107 memorandum of verification of service not recorded or updated. Page 108 quinquennial verification of service not done.
25. Jayakumar.P, Operator photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107 memorandum of verification of service not recorded or updated. Page 108 quinquennial verification of service not done.
26. Sreelatha.B, Head Clerk earned leave at credit is found not correct since HPI/CMI not debited from earned leave account.

PH Sub Division Ranni.

I Cheque Memo Register

SB account No.67090174972 NO account no.57029974446.

1. Several entries regarding cheque issued has not authenticated by the Head of Office.
 - i For eg. 19.5.2014 cheque no. 967120 issued to AE, Ranni for bleaching Powder Rs.15000/-.
 - ii salary of prol. Operator for 3/14 cheque no.967121 to AE, Vadasserikara.
 - iii cheque no. 967126 and 967127 cheque issued to release deposit.
 - iv 17.11.2014 chequ no.504130 for Rs.2880/- has issued to M/s.Perangattu Paper Mart. This entry is not seen by AEE and this amount has not deducted from balance amount on that date.
2. Cancellation of cheque no.967178 and 967179 not authenticated by AEE 177602 dt 4.7.2015.
3. corrections are made in pencil in balance amount during 1.9.2017 to 27.10.2014.
4. Interest credited by bank is not seen remitted into non operative account. The same may be done and details of remittance may be submitted to audit.
5. Closing balance of 31.5.2016 is seen corrected in pencil as 765136/- from ink marked 766136 but OB of 6/16 is 766136/- itself. This may be cleared to audit.
6. Mandatory certificate of No. of pages is not written in CMR from 22.8.2016.

II Cash Book

1. certificate of cash balance signature of writer and signature of person verifying the cash balance etc and signature of head of office are not seen in cash book in several month.

2. Abstract of monthly accounts is not seen in 10/13, 5/16 and 6/16.
3. closing of monthly entries written in pencil and corrections done in pencil eg 10/13, 19/11/13, 20/11/13.

III Daily remittance register is not authenticated by Head of Office.

IV Temporary advance register : Most of the settlement entries are not authorised by Head of Office. Eg page no.120, 121.

V Security Register: SD released entries are not authenticated by AEE. Some SD are written as released but signature of head of office and contractor is not seen. Eg Agt. No.95, 96, 97/09-10, Agt. No. 114/08-09, 138/08-09, 53/11-12 5 nos of SD 06-07 to 12/13 are seen kept without forfeiting.

SD

1. Agt. No.102/06-07/AEE/PH Ranny dt 5.1.2007 Abymon.M.P FD No.595473 dt 30.12.2006 Rs. 2200/-
2. Agt. No.144/07-08 Sri.T.Thankappan c/o.Kiran Electrical Agencis Pay order no.457163 Canara Bank Rs.3650/-.
3. Agt. No.145/07-08 Sinu Damodaran deposit no.270540 dt 5.2.2008 Canara Bank Rs.1500/-.
4. Agt. No.114/08-09 (written only released but no signature of contractor)
5. Agt. No.138/08-09 released entry not authenticated by AEE.
6. Agt. No.95/09-10, 96/09-10, 97/09-10 S.Santhoshkumar written an released on 1/7/2010 but not signed by AEE.
7. Agt. No.169/09-10 Rt No 631608 dt 4.9.2004 Canara Bank Rs.9000/-
8. Agt. No.53/11-12 Santhosh Kumar no.673442 Rs.1550/- written as released on 23.2.2013 but not seen by AEE and not signed by contractor.
9. Agt. No.28/12-13 Sabarimala Rajiv Rs. 15000/- Rt No. 10089 dt 4.10.2012.

Revenue

Connection and collection details for 2015-16 & 2016-17 is as follows:-

Year	D	N/D	IND	Casual	Total	Collection
2015-16	12200	653	2		12855	14097362
2016-17	13000	676	2	13	13691	13284303

The total collection has been considerably decreased during 2016-17 compared to 2015-16. Reason for this may be stated and steps taken to improve revenue collection may be reported to audit.

Only one meter reader is engaged while 7 nos of meter readers are required as per the number of connection.

As per the list submitted 7 nos of N/D and 2 nos of Domestic connection has arrears above 25000/- with a total arrears of Rs.327885/-. Urgent action may be taken recover the amount.

Works

This division has been carried out inly the deposit works from local bodies.

PH Sub Division Ranni

1. Several registers to be maintained as per account manual are seen not maintained.
2. Mandatory certificate related page number is seen written or authenticated on several register.
3. Raseena Beevi, UD Clerk earned leave at credit is found not correct.
4. Unni.K,US Worker photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107 memorandum of verification of service not recorded or updated. Page 108 quinquennial verification of service not done.
5. Rajendra Prasad, D/man II photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107 memorandum of verification of service not recorded or updated. Page 108 quinquennial verification of service not done.
6. Gopalakrishnan Nair, Head Operator photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107 memorandum of verification of service not recorded or updated. Page 108 quinquennial verification of service not done.

7. Sam K Josua, Assistant Engineer photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 108
quinquennial verification of service not done.
8. Sabi RV, Overseer PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
9. Bindu.K.L, Overseer PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
10. Asharaf.O.H, Operator photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
11. Rajesh Chandran, OA photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
12. Rajan Kutty.V.K, US Worker photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
13. Samji George, UD Clerk PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
14. James Kuppakkal, UD Clerk PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
15. Pradeep.S, OA photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.
16. Mohammed Navas, OA photograph is seen not substituted by a fresh one on completion of 10 years, PF number not recorded or authenticated. Page 107
memorandum of verification of service not recorded or updated. Page 108
quinquennial verification of service not done.

Works

General Irregularities

Non-attachment of as laid map.

On verification of work bill it is noted that ~~was~~ laid map of pipe line laying has not been attached to the bill modules. It is an important document to ascertain the actual quantity of pipe laying in different wards and identifying the location of valves installed.

Name of work.

KDD 2011- WSS to Thattarupady- Thadavila colony in Ezhamkulam Panchayath- construction of RCC tank cum pump house, transmission from Thattarumpady Junction to Kadika Angandwadi, laying pumping main etc.

Agreement No.61/2012-13/EE/PTA dtd 21.6.2012.

Tendered PAC: Rs.10,15,987/-

Accepted PAC: Rs.10,66,786/- (5% above)

Contractor: Sri.Saju Thomas.

Irregularity

Excess payment given to the contractor

The subject work was awarded to the contractor 5% above of tendered PAC. During the course of work the contractor had carried out an extra item- 752 mtr 63mm (10kg) pipe laying work Rs.101.12/m-which cost Rs.76065. On verification it is noted that this office has been given 5% tender excess of this extra item to the contractor when the final bill payment was done. It is highly irregular as clause 23(b)3iii of NIT-83 very clearly says that tender excess will not be applied but apply only the department rate.

Thereby an amount of Rs.3803 was given to the contractor excessively. So this amount either recovered from the contractor or recovered from the concerned officials, AB, DA, TA and Executive Engineer- proportionately and report to audit.

Name of work.

Deposit- District Panchayath- providing water supply to Mampara and Ward No.XIII, XIV, and XV of Perinad Panchayath, supplying and laying 200mm DI pipe from intake pump house to intake Mampara Tank 2nd reach 1650m to 3300m.

Agreement No.54/13-14/EE dt 13.5.2013.

PAC: Rs.5219533/-

Contractor: Lal Sankar.

Irregularity

Contradiction in quantity of materials supplied and executed.

On verification of CC final bill of the subject work it is noted that the contractor has laid 1699.70m DI pipe 200mm. But in MAS Account the quantity of pipe issued only 1683m and 17m as cutting has been paid the laying charge of cutting waste of 17m. So the excess laying charge given to the contractor @ Rs.102.18/m may be recovered and report to audit.

Deposit Work- District Panchayath (2012-13) providing water supply to Mampara and ward No.XIII, XIV, XV of Perinad Panchayath – supply and laying 200mm DI Pipe from intake pump house Ist reach-0-1650m

Agreement No.53/13-14/EE dt 13.5.2013

PAC: Rs.5214460/-

Contractor: Sri.E.Sirajudeen.

Irregularities

Excess payment given for laying.

On verifying the final work bill of the subject work it is noted that the contractor had supplied 1733.50 meter of 200mm DI ka pipe for laying. As per MAS Account he has laid only 170pm pipe and remaining 24.50m pipe is shown cutting waste. But in bill module and bill note he has been claimed the laying charge of 1733.50 meter pipe which included the cutting waste quantity of 24.50m. Thus the contractor had been given the laying charge 24.50m exclusively. So these amount may be calculated and recovered from the contractor and report to audit otherwise it may be the liability of concerned.

Name of work.

DRW-2016-RWSS to Ranni-Angadi source improvement work- Providing temporary band across pamba river at Angadi intake pump house.

Agreement No.52/15-16/AEE/PH/Ranni dt 22.6.2016.

PAC: Rs.128063/-

Contractor: MD Shaji.

Irregularity

Non-leaving of fine for belated execution of agreement.

The work order of subject work was given to the contractor on 30.5.2016 with a direction to attend the office on or before 4.6.2016 for executing the agreement. But the contractor is seen executed the agreement only on 22.6.2016. No fine is seen imposed for belated execution of agreement. As per NIT 1% of the PAC subject to minimum Rs. 500 and maximum of Rs.15000/- had to be imposed as fine. So an amount of Rs.1280/- may be realised from the contractor otherwise it may be the liability of Assistant Executive Engineer concerned. The details of recovering may be intimated to audit.


Internal Auditor

REPLY TO AUDIT ENQUIRY NO. 4

INCUMBENCY DETAILS

EXECUTIVE ENGINEER

Sl.No	Name	From	To
1	V.M Praveen Kumar	18.11.05FN	03.03.2009FN
2	Babu Mose Jacob	03.03.2009 FN	10.08.2011AN
3	B. Shajahan AEE Ranni Addl charge	10.08.2011AN	19.08.2011 AN
4	R. Chandrabose	19.08.2011 AN	27.12.2012 AN
5	J Harikumar (AEE Pta Addl charge)	27.12.12AN	31.12.2012 AN
6	B Shajahan	31.12.2012 FN	20.06.2015AN
7	D James AEE P.H. Sub Dn Ranny Addl.charge)	20.06.2015 AN	04.07.2015 AN
8	D. James	04.07.2015 AN	17.06.2017 AN
9	P Nelson (AEE Pta Addl charge)	17.06.17 AN	27.06.17 FN
10	B Manu	27.06.2017 FN	continuing

TECHNICAL ASSISTANT

Sl.No	Name	From	To
1	B.V Sreeletha	08.12.2004	2.07.2007 FN
2	B.Shajahan (AEE Full Addl charge)	02.07.2007	01.08.2007FN
3	N Jayaram	01.08.2007FN	08.10.2007 FN
4	P.N Swaminath	08.10.2007FN	13.04.2010FN
5	B Shajahan (AEE full addl charge)	13.04.2010 FN	22.04.2010 FN
6	S Raghavan	22.04.2010FN	06.09.2011 AN
7	A Aloysius (Addl charge)	06.09.2011 AN	25.11.2011 FN
8	R Subramaniam	25.11.2011 FN	16.08.2012 FN
9	A Aloysius	16.08.2012 AN	24.08.2012FN
10	S Sajila	24.08.2012FN	09.10.12FN
11	J Harikumar (Addl.charge)	09.10.12FN	10.10.12FN
12	C.V Sunil Kumar	10.10.12FN	06.10.2013FN
13	Ajith K Thankachan	06.10.13 FN	09.09.2015AN
14	Sasidharan Pillai K	09.09.2015FN	continuing

DIVISIONAL ACCOUNTANT

Sl.No	Name	From	To
1	B Lalithammal	02.09.06AN	12.02.2008FN

2	Surendran	12.02.08AN	13.04.2010FN
3	S Madhusoodhana Kumar	13.04.2010FN	25.01.2013 FN
4	C Unnikrishna Pillai	25.01.13FN	31.03.2015AN
5	Sudha T.R(addl charge JS)	01.04.2015FN	22.04.2015AN
6	Ambilikumar S	23.04.2015FN	31.03.2016AN
7	Bushrabeevi K.E (addl charge JS)	01.04.2016FN	07.07.2016FN
8	Sudha T.R	07.07.16FN	Continuing

JUNIOR SUPERINTENDENT

Sl.No	Name	From	To
1	Bharat Kumar K	02.06.2006	24.12.2008AN
2	T.G Haridas (UDC addlCharge)	24.12.2008AN	05.01.2009FN
3	C.Unnikrishna Pillai	05.01.2009FN	24.04.2010AN
4	P Mohan Kumar (UDC Addl charge)	24.04.2010AN	07.05.2010FN
5	K.B Vijayan	07.05.2010FN	31.03.2011AN
6	T.G Haridas (UDC addlCharge)	01.04.2011FN	12.08.2011FN
7	Saji Babu.N	12.08.2011FN	03.10.2013AN
8	T.R Sudha	03.10.2013AN	24.08.2015AN
9	K.E Bushra Beevi	25.08.2015FN	continuing

1	Bharat Kumar K	02.06.2006	24.12.2008AN
2	T.G Haridas	24.12.2008AN	05.01.2009FN
3	C.Unnikrishna Pillai	05.01.2009FN	24.04.2010AN
4	P Mohan Kumar	24.04.2010AN	07.05.2010FN
5	K.B Vijayan	07.05.2010FN	31.03.2011AN
6	T.G Haridas	01.04.2011FN	12.08.2011FN
7	Saji Babu.N	12.08.2011FN	03.10.2013AN
8	T.R Sudha	03.10.2013AN	24.08.2015AN
9	K.E Bushra Beevi	25.08.2015FN	continuing



 Signature of the Officer in Charge

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