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KERALA WATER AUTHORITY

Jala Bhavan
Thiruvananthapuram-695 033
Kerala, India

No. KWA/HO/IA1-/2017- 3240

Dated: 05.04.2017.

From
The Accounts Member.

To
The Executive Engineer,
PH Dn, Vatakara.

Sir,

Sub:- Internal Audit report- of PH Division, Vatakara for the period from
01.04.2013 to 31.03.2016- report-forwarding of reg-
Ref:- Period of audit 05.01.2017 to 28.01.2017.

I am forwarding herewith the Internal Audit report of that division for
the period from 01.04.2013 to 31.03.2016. You are directed to submit the
reply to the audit queries by the audit party within a month positively.

Yours faithfully

Acc: Audit report-1 No.

Accounts Member.

**INTERNAL AUDIT REPORT OF P.H.DIVISION,
VATAKARA**

PERIOD OF AUDIT: 05/01/2017 TO 28/01/2017

PERIOD COVERED: 01/04/2013 TO 31/03/2016

AUDIT TEAM

- 1.Sri. K.J.Nizar, Internal Auditor
- 2.Smt. Rajeswary.R, Divisional Accounts Officer
3. Sri. P.S.Reghu, Head Clerk (HG)
4. Sri. B.Manoj, Head Clerk

Internal Audit Report of P H Division, Vatakara

PART- I

INTRODUCTION

P H Division, Vatakara consists of 3 sub divisions, viz. P H Sub Division Vatakara, P H Sub Division Perambra, and W S Sub Division Vatakara. Internal audit was conducted from 5-01-2017 to 28-01-2017.

Name of Sub Division

- a) 1.WSP Sub Division, Vatakara
2. PH Sub Division, Perambra
3. PH Sub Division, Koyilandy.

Officers in Charge

b) Executive Engineer

| | |
|-----------------------|------------------|
| 01.04.2013-15.04.2013 | :P.Gireesan |
| 16.04.2013-28.04.2013 | :M.Valsan (I/c) |
| 29.04.2013-19.12.2013 | :P.Gireesan |
| 20.12.2013-30.12.2013 | :K.Vinodan (I/c) |
| 31.12.2013-18.02.2013 | :P.Gireesan |
| 19.02.2015-21.02.2015 | :K.Vinodan (I/c) |
| 22.02.2015-15.04.2015 | :P.Gireesan |
| 16.04.2015-22.04.2015 | :K.Vinodan (I/c) |
| 23.04.2015-16.06.2015 | :P.Gireesan |
| 17.06.2015-26.06.2015 | :K.Vinodan (I/c) |
| 27.06.2015-20.07.2015 | :P.Gireesan |
| 21.07.2015-30.07.2015 | :K.Vinodan (I/c) |
| 31.07.2015-31.08.2015 | :P.Gireesan |

| | |
|-----------------------|------------------|
| 07.09.2015-11.09.2015 | :K.Vinodan (I/c) |
| 14.09.2015-10.08.2016 | :P.Gireesan |
| 11.08.2016-24.08.2016 | :K.Vinodan (I/c) |
| 25.08.2016 onwards | :K.P.Manoharan |

Technical Assistant

| | |
|-------------------------|------------------|
| 01.04.2013 - 05.10.2016 | :K.Vinodan (I/c) |
| 06.10.2016 onwards | : Jagannathan.K |

Divisional Accounts Officer

| | |
|-------------------------|--------------------|
| 01.04.2013 - 11.05.2014 | :N.Venu(I/c) |
| 12.05.2014 - 31.05.2015 | :P.C.Chithra |
| 01.06.2015 - 13.08.2015 | :Shylaja.V.P (I/c) |
| 13.08.2015 - 07.11.2016 | :Kunhiraman.K.V |
| 08.11.2016 onwards | : N.Venu |

Junior Superintendent

| | |
|-------------------------|--------------|
| 01.04.2013 - 13.01.2015 | :N.Venu |
| 14.01.2015 - onwards | :Shylaja.V.P |

c) LAR outstanding paras-40 nos. reply submitted and further remarks awaited from Resident Audit Officer.

d) Detailed reply submitted to the Accounts Member, KWA, vide Lr. No.A1-2128/2013 dated 30.7.2015.

P H DIVISION, VADAKARA

Position of COPU/PAC Reports, Stock verification reports, Previews Internal Audit Reports.

a) Reply to the previous Internal Audit report is pending. Take necessary action to submit detailed report so as to drop the pending audit enquiries.

- b) It is also observed that paras related to LAR for the previous years are pending. Take necessary action to submit reply to the audit paras to drop the Audit enquiries.

PART I

A. Internal control mechanism

1. ATTENDANCE REGISTER

Sri. Gireesan, Executive Engineer , has not put his initials in the attendance register for several months.

eg:- 2/2014,3/2014,5/2014,8/2014,11/2014,5/2015,9/2015 to 12/2015.
report whether the incumbent was on leave or not.

2. INCREMENT CONTROL REGISTER

For the month 10/2016, name of the incumbents viz. Smt. Deepthi, UDC and Jinesh, Office Attendant are seen written and the remaining columns are seen left blank. Report whether the increment is sanctioned or not.

3. NON OPERATIVE INCOME REMITTANCE REGISTER

The register is not keeping properly. JS,DA, and EE are not observing the entries made in the register by the section clerk. From the register , the number of receipt, date of remittance to bank, etc. cannot be ascertained. It is directed that a fresh register may be kept for the same from 4/2016 onwards with all details and submit to audit before the audit party leaves the office. Since done as directed the objection is dropped.

On verification of Cash Book, Cheque Memo Register etc. following points are noted for rectification and future guidance.

4. TREASURY ACCOUNT

A balance of Rs.47,000/-is remaining in the Treasury Account which was to be closed and credited to the Non Operative account as per direction of the Managing Director and report to audit.

5. CHEQUE MEMO REGISTER

1.It is noted that 7 Nos of SB accounts are maintaining in this Division. The closing balance as on 31.12.2016 is as shown below:-

| Sl.No. | Account No. | Details of account | Balance amount as on 31.12.2016 | Remarks |
|--------|--------------|--------------------|---------------------------------|---------|
| 1 | 57034548309 | salary | 10,32,327/- | |
| 2 | 67144992130 | Deposit | 5,33,636/- | |
| 3 | 67144992708 | Capital | 62,49,635/- | |
| 4 | 57034527366 | MLASDF | 55,02,630/- | |
| 5 | 67142425174 | UIDSSMT | 16,61,702/- | |
| 6 | 67198514671 | MPLAD | 38,00,065/- | |
| 7 | 67222342887 | ARP | 39,427/- | |
| | Total | | 1,88,19,420/- | |

It is commonly noted that the fund received entries are not authenticated by the Divisional Accounts Officer or the Head of Office.

for eg. Fund transferred from Head Office on 03/2015 for terminal surrender Rs.5,46,000/-

Fund received for HR Wages Rs.5,53,569/-

Fund received for GPF Advance Rs.10,25,000/-

2.Even cheque issued entries are not seen authenticated by DAO and EE in some entries. The omissions may be corrected and report to audit.

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for eg. Fund transferred from Head Office on 03/2015 for terminal surrender Rs.5,46,000/-

Fund received for HR Wages Rs.5,53,569/-

Fund received for GPF Advance Rs.10,25,000/-

2.Even cheque issued entries are not seen authenticated by DAO and EE in some entries. The omissions may be corrected and report to audit.

For eg. Yourself cheque issued on 04/07/2015 and 07/07/2015. The omissions may be corrected and report to audit.

3. In the reconciliation recorded in the Cheque Memo Register the details such as Cheque No. and date, to whom issued, amount etc. of the uncashed cheques are not seen noted. Make necessary entries and report to audit.

4. The interest accrued and credited as per Bank Statement of 07/2016 is not remitted into Non Operative Account while that of 10/2016 for an amount of Rs.20,49,173/- is seen transferred to Head Office on 09.01.2017. Hence the details of interest credited into Non Operative Account from each SB Accounts for the period from 5/2013 to 12/2016 may be written in the register for the same with cheque No. and date and intimated to audit.

5. The DD No. 313102 dated 17/1/2014 received from the Assistant Engineer, LSGD Chorode towards the deposit for water connection to Anganvadies and Muttingal GLPS is seen entered in CMR on 20/12/2014 but as per reconciliation in the CMR it is not accounted by Bank in that month. The DD received should be remitted into Bank account at least in the next working day itself. Hence the details of remittance of the same, ie. date of remittance with copy of chalan may be intimated to audit, with reason for delay occurred in remittance.

6. On test check it is seen that cash collection on 27/09/2015 of Rs.42,292/- has not remitted in Bank on the next working day. It is remitted only on 14/10/2015. The reason if any may be given to audit and in future special attention may be given for the remittance of cash and DD in the next working day itself.

7. In the reconciliation it is noted that Rs.43,350/- is marked in List A as "not accounted in Cash Book but credited by Bank" from 08/2015 onwards and Rs.4917/- from an earlier period. The reason for not accounting in Cash Book may be cleared to audit. Also action may be taken to detect the same and account it in the Cash Book and report the action taken to audit.

6. CASH BOOK

The mandatory certificate showing the number of pages is not signed by the Executive Engineer.

Cash Book is not authenticated by the Head of Office for 8/2013 to 3/2014 and 12/2015 to 03/2016 and the abstract is not written for 01/2014 to 03/2014 and 01/2015 to 11/2015. Rectify the defects noted and report to audit.

7. MONTHLY ACCOUNTS

Monthly Accounts upto 7/2016 is only seen submitted to Head Office. Take necessary steps to submit the monthly accounts for the remaining months and report to audit.

8. EMD Register

1. The register is in proper form at the beginning but the initials of Head of Office has been avoided later. The EMD received and released shall be under the intimation of the Head of Office. So the columns in the register should be properly initialled by the Head of Office. For eg. Sl. No.1485, the EMD released to the contractor. But the signature of the Executive Engineer is not seen in the entry of releasing the same and the signature of the contractor is also not seen as a token of receipt of the same.

2. Several number of EMDs are kept in this office for a long period without releasing or forfeiting. Necessary action may be taken to forfeit the same and intimate to the audit.

9. SECURITY REGISTER

In this register also the initials of the Head of Office is lacking. A lot of security deposits as Post office term deposit, NSC and FD of Bank are kept idling for years. This is against rule and hence the SD remaining after 3 years of completion of work may be forfeited and remitted into Non Operative Account under intimation to audit.

10. REVENUE

The details of connection and collection as follows:-

| Year | No of connection | | | | Target | Collection | Remarks |
|---------|------------------|------|---------|-------|----------|-------------|---------|
| | D | ND | IN D | Total | | | |
| 2013-14 | 10889 | 1173 | 5 | 12067 | | 134.64lakhs | |
| 2014-15 | 12227 | 1262 | 4 | 13493 | 602lakhs | 140.30lakhs | |
| 2015-16 | 13196 | 132 | 3 | 14501 | 300lakhs | 193.22lakhs | |

The target is not seen achieved. On verification it is also observed that there are 34 nos ND/IND consumers having more than Rs 10000/- as arrears and 136 Nos Domestic consumers having arrears more than Rs 5000/-. Take urgent necessary action to realise the arrears of water charge and report to audit.

There exists 2425 Nos of public taps in the 31 panchayats and 906 public taps in 3 municipalities under the jurisdiction of the Division. Of which Arikkulam panchayat and Vatakara municipality are not remitting the water charge of the public taps and other 5 panchayats are remitting only the monthly demand ,the dues and fine are remaining. Reason for the non- remittance and the action taken to realise the same if any may be reported to audit.

11. TRIAL BALANCE

The Trial Balance is not correct as the closing balance in CB 27 and Trial Balance are entirely different.

It is as follows:- Closing balance in

| CB 27 | Payment | Trial Balance | | |
|---------------|----------|---------------|------------|-------------|
| Cash | 100 | 1531 | | 126138 Cr |
| Non operative | 163078 | 1512 | 97890 Dr | |
| Operative | 26479990 | 1511A | 4562595 Dr | |
| | | 1511B | | 14376395 Cr |
| Treasury | 47000 | 1513 | 47000 Dr | |

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Hence this may be checked with CB27 of 3/2016 and TB of 2/2016 manually and report to audit

12. SERVICE BOOKS

No remarks regarding the enhancement of Dearness Allowance is seen recorded in the Service Books.

1. Sri. Sudheer Kumar. T.V, D'man Gr.II

The incumbent is promoted as D'man Gr.I and relieved from WSP Sub Division, Vadakara on 19.03.2016. No entry after this date recorded in the SB. Please furnish all the entries and produce to audit.

2. Shylaja. V.P, Junior Superintendent.

The fact of declaration of probation is not seen authenticated by the Head of Office. Do the needful and produce before audit.

3. Sri. Ismail Kakkadampoil

The fact of surrender of Earned Leave noted in the page No. 115 is not authenticated by the Divisional Officer.

4.Sri.Gireeshan.P, Executive Engineer

Advance paid towards LTC is seen not settled after 2 years.

Rectify the defects noted and produce to audit.

PART -II

13. WORKS

Irregularities

1) Non maintenance of Work Register- PA1

One of the significant divisional records, work register, is not maintained in the division for a long period which is highly irregular. The work register denotes all

details of works carried out by the Division including the details of recovery and payment of contractors and it is equal to Cash Book for accounts. So the Executive Engineer may be replied for the non maintenance of the register to audit.

2) Irregular granting of Time Extension.

All works, deposit works, under this Division are seen completed in the extended period without imposing fine, for belated completion of work, as per NIT condition. The reason put forward by the contractor for the delay are not genuine. Granting of time extension for completion of work in accordance with the whims and fancies of the Executive Engineer may be stopped forthwith and replied for above irregularity to the audit.

Some examples for time extension without fine are the following:-

i. Agreement No. 100/13-14 dated 3.05.2013 - WSS to Vavakunnu in Koyilandy Municipality - Construction of R C C roof.

PAC :Rs.1,18,981/-

Time extended from 09.07.2013 to 3.03.2015.

ii. Agreement No. 123/13-14 - dated 10.06.2013 - Augmentation of RWSS- repairing of scarping mechanism, replacing pipe connection and repair of control valve.

PAC : Rs.3,95,11/-

Time extended from 09.07.2013 to 27.03.2014.

iii. Agreement No. 8/13-14 dated 18.04.2013 - MPLAD-2012-13- WSS to Valiyapuram in Vanimel panchayat. Laying pumping main, construction of service reservoir and laying distribution system.

PAC : Rs.4,88,767/-

Time extended from 17.08.2013 to 16.09.2014.

Total period extended - 7months

Fine for first three months - Rs.15,000/- (1% of PAC subject to minimum of Rs.300/- and maximum of Rs.15,000/-)

Fine for the remaining 4 months - Rs.40,000/- [2% of the PAC subject to minimum of Rs.600/- and maximum of Rs.30,000/- for each three month beyond first three months]

Total fine is Rs.55,000/-

3. Non execution of supplementary agreement for the extra items.

In addition to the scheduled items of work, the contractor had executed 3 Nos of extra items costing Rs.19,430/- -dry rubble for the protection work of the well. But on verification it is noted that supplementary agreement for these extra items was not executed which is highly irregular and the Executive Engineer may be replied for the non executing supplementary agreement before making payment.

4)UIDSSMT- Improvements of Augmentation to Vatakara-WSS in Vatakara municipality.

Estimate amount : Rs2291.75 lakhs

Irregularities

1. Non-claiming of DPR cost.

As per NIT, being the implementing agency, Kerala Water Authority is eligible for 1.5% of estimate amount as Detailed Project Report cost from the municipality for executing the work. As such an amount of Rs.34,37,625/- should have been claimed. But no action has been taken from this office for claiming the huge amount till date which is highly irresponsible and irregular . So the Executive Engineer may explain the reason for non-claiming the amount and the Divisional authorities are liable for any loss incurred to KWA in this regard.

iv. Agreement No. 11/2013-14 dated 18.04.2013 - MPLAD - 2010-11 - Mini WSS to Kaniyamkunnu colony in ward 7 of Cherode panchayat. Construction of open well and pump house.

PAC : Rs.11,74,944/-

Time extension granted from 17.08.2013 to 30.8.2014.

5 3) Name of Work:- Deposit work- WSS to Jathiyeri in Chkkiyad panchayat - Construction of well cum pump house and 20,000Ltr capacity of GL tank.

Agreement No. 160/13-14 dated 27.09.2013.

PAC : Rs.15.63 lakh

Contractor : Sri. Shaji.N

Time of completion : On or before 26.01.2014.

Actual date of completion of work : 22.08.2014

Irregularities :

1. Non imposing of fine for extension of time of completion.

The subject work was awarded to the contractor with the time of completion of four months . ie. on or before 26.01.2014. But the contractor could not complete the work in the due time and seen completed only on 22.08.2014. ie. 7 months later. It is found that the contractor requested for time extension up to 31.08.2014 only on 15.01.2014 and also the reason put forward by him for delay was scarcity of river sand. The Executive Engineer has granted the time extension up to 31.08.2014 by accepting the contractors request without imposing fine whereas the Divisional Accountant recommended for imposing fine through audit note on the bill. The action of the Executive Engineer was highly irregular and fine as per NIT should have been imposed since scarcity of river sand is not at all a genuine reason for exempting fine. So the fine as shown below may be recovered from the contractor and report to audit failing which it will be the liability of the Executive Engineer.

2. Non-realising of establishment expense fees from municipality for the implementation of UIDSSMT scheme.

As per MOU clause 6.2.17 an amount equal to 1.5% of estimate amount is allowed to KWA towards establishment expense. As such an amount of Rs.34,37,625/- should have been claimed from the municipality. But no earnest effort has been taken from this office for claiming the same except sending a letter on 14.10.2016. No follow up action has been taken since then. So the Executive Engineer may be answered for the laxity to the audit.

I. WATER SUPPLY SUB DIVISION, VATAKARA

1. CHEQUE MEMO REGISTER

SB A/c No. 57034548310

The interest credited in the bank statement is seen remitting in the non operative account regularly. But that of 07/2016 is seen skipped while remitted that of 10/2016.

Another SB A/c with a balance of Rs. 6587/- is not seen operating for a long period. The Bank Statement for the same may be collected and interest if any accrued may be remitted to N. O. A/c. Otherwise this may be closed and credited in the existing SB A/c.

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

Recovery of loan due to Co Operative society is seen taken under the Head of Account 1631 instead of 2829 and spectacle allowance in 3332 instead of 3331 in 03/2016. This may be corrected.

4. SECURITY DEPOSIT REGISTER

No mandatory certificate regarding the number of pages is seen in the register. 37 No.s of SDs are seen kept idling on verification up to 2013. These may be forfeited and remitted in to Non operative account under intimation to audit. Amount of SD is not written in Sl. No.16,42,& 58 of the register for agreement No 88/10-11, 100/11-12 &47/13-14. This may be cleared entries are not authenticated.

5. TEMPORARY ADVANCE REGISTER

On test checking it is seen that the Assistant Engineers are given temporary advance without settling the previous ones upto 12/02/2016. This practice may be avoided .

6. REVENUE

Details of water connection and collection as follows:-

| As on date | Connection | | | | Collection |
|------------|------------|--------------|------------|-------|------------|
| | Domestic | Non domestic | Industrial | Total | |
| 31.03.2014 | 8979 | 860 | 4 | 9843 | 11353378 |
| 31.03.2015 | 9736 | 932 | 4 | 10672 | 11987932 |
| 31.03.2016 | 10397 | 962 | 3 | 11362 | 16757547 |

No. of Meter Readers - 7 and 1 plumber engaged for meter reading

No. of Meter Inspector -1

No of connections with arrear above Rs.10,000/- 23 N/D of which 7 No.s already disconnected and 30 domestic connection of which 18 Nos disconnected.

II. P H SUB DIVISION, PERAMBRA

On verification of registers following are noted for rectification and future perusal.

Most of the registers are seen untitled to identify the same and not authenticated by the Head of Office.

1. CHEQUE MEMO REGISTER

SB a/c No.67145553475 is the SB a/c in present use and another A/c No.67165528683 with a balance of Rs.5553/-is not operating. The interest as per bank statement of these accounts may be credited into the Non operative account.

1. In the Cheque Memo Register the Fund received entries are not authenticated by the Head of Office throughout the audit period. Also the cheque issued entries are not signed by the Head of Office in several cases. for eg. Salary issued on 02/06/2014, 5 No.s of cheque issued from 04/11/2014 to 06/11/2014, cheque issued to BSNL on 13/01/2015 and 12/06/2015, cheque issued to the Asst. Engineer Perambra etc.

2. Cheque No.99562 dated 25/08/2014 issued to BSNL was returned and cancelled and new cheque issued on 03/09/2014. But the entry of the cheque issued and cancellation of the entry is not attested by the Head of Office, more than that the returned cheque is seen kept in the cheque memo register without cancelling and attesting. Similarly on 12/11/2015 cheque No.356466 issued and cancelled without authenticating the entry in the cheque memo register.

3. Balance column in the CMR is written in pencil which is also irregular.

2. CASH BOOK

In the monthly closing of cash book abstract is not written for in some months (5/2014/2015,2/2015)and thou written not authenticated in some months. (2/2014 to 04/2014 and 02/2016 to 03/2016).

Treasury account has balance Rs.2573/-Treasury balance is not seen written in closing balance and opening balance from 07/2014 onwards.

3. NON OPERATIVE CONTROL REGISTER. This register is not authenticated since 10/2014 and no entries are seen since 05/2015. Daily collection register is not maintained in this Sub Division.

4. Register of CB1 &CB2 receipt book

This register has only entries of receipt of the same from Division office. This may be maintained in proper form so as to include Sl.No. of receipt book, Sl. No. of pages of each receipt book,Date of issue to counter/HC, Initials of the receiver, No of balance receipt books.

5. BANK RECONCILIATION

1. Bank reconciliation is posted in the Cheque Memo Register but not authenticated since03/2014 to 07/2015.

2. Interest credited by bank as per bank statement in the SB A/c is cumilated from 5/2013 and Rs. 49,386/- is seen as per reconciliation as on 31/03/2016. This may be remitted into Non Operative account after making necessary credit entry in CMR. The bank charges Rs. 1324/- as per reconciliation of 31/03/2016 may be debited in CMR. This may be done as per the bank statement in each month in future.

6. TEMPORARY ADVANCE REGISTYER

During 2013-14 temporary advance to AE was given without settling the previous advances and the entries are not authenticated by the Head of Office. The details of settlement of temp. Advance given to Sri. P T Mukundan Asst. Engineer on 20/11/2013 is not seen entered in the register.

7. SECURITY DEPOSIT REGISTER

Mandatory certificate is not written. Entries are not authenticated by the Head of Office and SD is seen released without the signature of Head of Office and contractor. The reason may be reported and future attention may be given while releasing the S D.

8. MONTHLY ACCOUNTS

On test check of the monthly accounts for 03/2016 it is seen that unpaid salary of Sri.K C.Mathew, Asst. Engineer for the period for 08/2000 and 9/2000 along with festival allowance Rs.1000/- (a total of Rs.8638/-) was given in the head of account 2814. This amount was remitted into Non Operative account on 31/10/2000. No supporting orders are seen attached with the bill to issue the same. The reason for the delay of 16 years to claim the amount may be intimated to the audit with supporting orders to disburse the unpaid salary.

9. REVENUE

Connection and collection details as follows.

| As on date | Connection | | | Total collection | Closing balance |
|------------|------------|--------------|-------|------------------|-----------------|
| | Domestic | Non Domestic | Total | | |
| 3/2015 | 1696 | 289 | 1985 | 242603 | 430755 |
| 3/2016 | 1918 | 292 | 2210 | 335567 | 888546 |

As per the reports given only 4 consumers -3 domestic and 1 non domestic- have arrear above Rs.10,000/-. As per BPL register there are 61 new BPL consumers in 2015 and 84 new BPL consumers in 2016. RR Register is also maintained and it is seen that 19 Nos. are included in the RR list . Only one Meter reader is working for attending meter reading ,and bill issuing.

7. SECURITY DEPOSIT REGISTER

Mandatory certificate is not written. Entries are not authenticated by the Head of Office and SD is seen released without the signature of Head of Office and contractor. The reason may be reported and future attention may be given while releasing the S D.

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PH Division Perambra

Linimol Overseer

In the pay fixation statement 2nd increment is sanctioned w.e.f 1.10.2015 instead of 4.10.2015 ie w.e.f date of declaration of probation.

Roy Thomas, Operator

LWA for joining souse is seen availed but not recorded in leave account page of Service Book. On verification of salary bill for 12/2016, Minimum amount s seen not subscribed towards GPF.

Srreeja.T, UDC

On verification of Salary Bill for 12/2016, Minimum amount s seen not subscribed towards GPF.

Gopi.A.P, OA

On verification of Salary Bill for 12/2016, Minimum amount s seen not subscribed towards GPF.

The following registers are seen not maintained properly.

GPF Temporary Advance Register, Incumbency Register, Service Book Register, Increment Control Register, Casual Leave Register, Traveling Allowance Register Income Tax Register, Stamp Account Register Cash.

III. P H SUB DIVISION KOYILANDY

Following are noted for rectification and further action in future .

1.CHEQUE MEMO REGISTER

- a) Mandatory certificate of number of pages is not seen in the register. Also the A/c No. is not written in the cover page or inside page of the register .
- b) Fund receipt entries are not authenticated.

c) Interest credited in the SB A/c as per bank statement is duly recorded in the cheque memo register but the amount is not remitted into Non operative account. An amount of Rs. 26,231/- is credited by bank for 1/04/2013 to 31/03/2016 as interest. This may be checked for the previous periods and upto date remittance details may be intimated to audit.

d) Balance column in Cheque memo register is written in pencil which is irregular.

2. CASH BOOK

a). Abstract of monthly accounts is not seen posted in cash book from 1/2015 onwards and cash book is not authenticated from 10/2015 to 01/2016.

b). Certificate of Cash in hand in closing of each month is written as Nil . But in the column of cash Rs.668/- is being written from a long period ago and stated in the certificate that the amount is stolen. This cannot be justified. Hence the amount may be remitted into the non operative account and column should be made actually nil .

b) Similarly it is stated in the certificate of closing of each month that the treasury account is closed and the amount of Rs.262/- is only in mere writing. Hence the details of treasury account closing may be written in the cash book under intimation to audit. Otherwise the account may be closed and amount may be remitted into non operative account with details noting in the cheque memo of treasury account and in the cash book.

3. BANK RECONCILIATION

The reconciliation statement of 03/2016 may be corrected as "Balance as per Bank stt- Rs.78622/-

Cheque presented for crediting but not accounted by bank- Rs103253/-" instead of

As per bank statement -Rs.1,81,875/-

4. SECURITY DEPOSIT REGISTER

This register has not updated since 01/2010. It is found that so many security deposits are kept beyond 3 years which are to released or forfeited. This may be done and register may be updated under intimation to audit.

5. AGREEMENT REGISTER

Agreement No. 12/14-15 dated 07/11/14 - DRW- 2014 WSS to Kuruvettimala in Kottur panchayat. Time extension has been sanctioned up to 17/08/2015 and supplementary agreement dated 02/02/2016. State whether fine imposed for time extension if so details may be noted in the agreement register. The original date of completion of work and extended date and whether fine imposed or not with reason may be noted in the agreement register.

6. SERVICE BOOKS

IRREGULAR FIXATION OF PAY

Sri. A. Vijayaraghavan, Operator and Sri. U.V. Manoharan , Operator

On verifying the service books of the above incumbents the following irregularities are noticed:-

Second time bound higher grade has been sanctioned to these incumbent with effect from 22.05.2006 in the scale of pay Rs.8170-13030 and fixation is done vide proceedings No. E1-970/83 dated 08/06/2009 of the Asst. Exe. Engineer, P H Sub Division, Koyilandy. Later vide circular No. KWA/JB/E5/6497/2014 dated 06/11/2014 of the Managing Director, KWA, Thiruvananthapuram the pay scale already sanctioned is revised as Rs.9360-16180. It is observed that again fixation is done in the revised scale w.e.f. 22.05.2006 vide proceedings No. E1-520/86/vol III dated 19.03.2015 of the Asst.Exe.Engineer ,PH Sub Division, Koyilandy. The fixation done vide proceedings dated 19.03.2015 is irregular.

The fixation done vide proceedings dated 19.03.2015 for the 2nd TBHG and 3rd TBHG may be cancelled. Revised proceedings may be issued and steps may be taken to recover the excess pay and allowances granted and report to audit.

PH Division, Koyilandi

Mohanan, OA

Verified salary bill for 12/2016 Minimum amount is seen not subscribed towards GPF.

Sreekala, OA

Verified salary bill for 12/2016 Minimum amount is seen not subscribed towards GPF.

The following registers are seen not maintained or authenticated

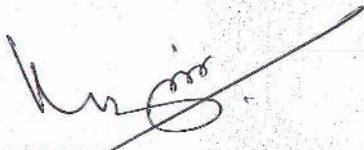
GPF, Travelling Allowance Casual Leave register stamp A/c register.

Nishant KK, Operator

Earned Leave is seen re casted

Vinod Kumar PT, Operator

Paternity Leave is seen availed and due to this probation is seen extended from 9.6.2013 to 18.3.2013.



INTERNAL AUDITOR



ACCOUNTS MANAGER



ACCOUNTS MEMBER

