

**INTERNAL AUDIT REPORT OF P H DIVISION
KOTTARAKARA FOR THE PERIOD FROM
01-04-2014 TO 31-03-2017**

DURATION OF AUDIT 02-04-2018 TO 17-04-2018

AUDIT TEAM

SRI. S. SIVANADAN ,INTERNAL AUDITOR

SMT. R. RAJESWARY, DIVISIONAL ACCOUNTS OFFICER

SRI. P.S.REGHU.HEAD CLERK (HG)

SRI. B. MANOJ, HEAD CLERK

INCUMBENCY DETAILS OF EXECUTIVE ENGINEERS FROM 1.4.2014

Sl. No.	Name & Designation	Period	Remarks
1.	Sri. T.S. Sudheer, Exe. Engineer	16.12.13 to 29.12.15	Promoted and posted as SE
2.	Smt. Saiju Purushothaman, Tech. Asst.	29.12.15 to 19.1.16	Full addl. charge
3.	Sri. Kishorebabu. S, Exe. Engineer	19.1.16 to 12.2.16	On commuted leave from 14.2.16 to 31.5.16
4.	Sri. Sabeer A Rahim, Asst. Engineer W.S. Sub Division, Punalur	12.2.16 to 4.3.16	
5.	Smt. Sreeletha. B.V, Exe. Engineer	4.3.16 to 26.2.17	
6.	Smt. Saiju Purushothaman, Tech. Asst.	27.2.17 to 18.3.17	Smt. Sreeletha. B.V on CML
7.	Smt. Sreeletha. B.V, Exe. Engineer	19.3.17 to continuing	

INCUMBENCY DETAILS OF TECHNICAL ASSISTANT FROM 1.4.2014

Sl. No.	Name & Designation	Period	Remarks
1.	Smt. Saiju Purushothaman, Tech. Asst.	6.1.14 to 1.4.15	
2.	Sri. K.L. Gireesh, Asst. Exe. Engineer PH Sub Division, Kottarakkara	4.3.15 to 2.5.15	
3.	Smt. Saiju Purushothaman, Tech. Asst.	4.5.15 to 2.5.15	
4.	Smt. Majumol. S, Asst. Exe. Engineer PH Sub Division, Kottarakkara	4.4.16 to 3.5.16	
5.	Smt. Saiju Purushothaman, Tech. Asst	4.5.16 to 20.5.17	
6.	Sri. Salin. P, Asst. Exe. Engineer PH Sub Division, Kottarakkara	22.5.17 to 1.6.17	
7.	Smt. Saiju Purushothaman, Tech. Asst	2.6.17 to 26.7.17	
8.	Smt. Majumol. S, Asst. Exe. Engineer PH Sub Division, Kottarakkara	27.7.17 to 30.7.17	
9.	Smt. Mary Cherian	31.7.17 continuing	

9/10/14

INCUMBENCY DETAILS OF DIVISIONAL ACCOUNTS OFFICER FROM 1.4.2014

Sl. No.	Name & Designation	Period	Remarks
1.	Smt. K.E. Geethadevi, Divisional Accounts Officer	8.7.13 to 30.10.14	
2.	Smt. Rosamma Mathew, Junior Supdt(Addl. Charge)	31.10.14 to 3.11.14	
3.	Smt. N. Lali, Divisional Accounts Officer	4.11.14 to 8.6.15	
4.	Smt. Elizabeth. T, UDC (Addl. Charge)	9.6.15 to 13.8.15	
5.	Smt. K. Sujathamma, Divisional Accounts Officer	13.8.15 to continuing	

INCUMBENCY DETAILS OF JUNIOR SUPERINTENDENT FROM 1.4.2014

Sl. No.	Name & Designation	Period	Remarks
1.	Smt. Rosamma Mathew, Junior Supdt	6.1.13 TO 28.2.15	
2.	Smt. Elizabeth. T, UDC (Addl. Charge)	1.3.15 TO 10.3.15	
3.	Smt. Jayasree. S, Junior Supdt	10.3.15	Taken spl.C/L
4.	Smt. Elizabeth. T, UDC (Addl. Charge)	10.3.15 to 31.3.15	
5.	Smt. Jayasree. S, Junior Supdt	1.4.15 to 16.4.15	Taken spl.C/L
6.	Smt. Elizabeth. T, UDC (Addl. Charge)	17.4.15 to 30.6.15	
7.	Smt. Jayasree. S, Junior Supdt	1.7.15 to 17.7.15	Taken spl.C/L
8.	Smt. Elizabeth. T, UDC (Addl. Charge)	4.7.15 to 17.7.15	
9.	Smt. Jayasree. S, Junior Supdt	18.7.15 to 11.8.15	
10.	Smt. Elizabeth. T, UDC (Addl. Charge)	12.8.15 to 9.10.15	
11.	Smt. Jayasree. S, Junior Supdt	12.10.15 to 8.11.16	
12.	Sri. D. Sunilkumar, UDC (Addl. Charge)	9.11.16 to 10.10.17	
13.	Sri. P.T. Anilkumar, Junior Supdt	11.10.17 to continuing	

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III. Non remittance of Interest credited by bank in S B A/cs into Non Operative account.

The interest credited by bank may be remitted into the non operative account and the details may be intimated to audit.

Following SB accounts are maintained in the division.

Sl. No.	Particulars	Account No.	Balance as on 31.03.2017
1.	Salary	67215825976	Rs.3,79,63,152/-
2.	Deposit	67215825353	Rs. 4,25,04,925/-
3.	RGNDM	67254423076	Rs.9,40,381/-

The interest credited and bank charges debited by Bank for the above S B A/cs maintained in that office are not seen taken in the Cheque Memo Register and the interest not credited into Non Operative Account . Huge amount is seen as interest to be credited into the Non operative account, the details of which is as follows:-

1. Salary - Rs.9,82,367/- for 05/2014 to 12/2017
2. Deposit - Rs.21,63,429/- for 05/2014 to 12/2017
3. RGNDM - Rs.2,95,434/- for 05/2014 to 12/2017 (interest of 12/2017 of this account not included)

The interest credited by bank may be taken in the Cash Book in the head of account 7131 and may be remitted into the non operative account in code 9139. The bank charges may be debited in the Cheque Memo Register.

IV. Bank reconciliation

1. Reconciliation of the Non Operative account shows cash deposits 10 numbers from 07.11.2014 to 21.08.2015 is not credited by bank up to 31.03.2017 and 2 numbers of cheque deposited in 2016 are not credited by

bank even upto 31.03.2017. The reason for not enquiring the non crediting of the same may be reported and the subsequent date of credit of the amount may be reported to audit. The date of deposit of three amounts (Rs.2,15,496/- ,32,065/-, 79,935/-) and the details of the source, whether cheque / DD/ Cash is not seen mentioned in the List A. Also huge amount ie. Rs.3,18,668/- is in List C as Excess credited by bank but not accounted in Cash Book , which is not credible as huge the amount credited from 28.05.2014 to 2016 is not yet seen tried to trace out. It may be consumer deposit or water charge from LSGD or wrong crediting of the deposit from panchayat. It seems to be the irresponsible attitude shown towards the cash transactions and all this may be regularized and corrected details of each and every transaction may be submitted to audit.

2. S B A/cs are seen reconciled but the lists attached to it are not properly done . The List D should show all details of cheque issued the subsequent cashed on date of the cheque produced for payment in a belated date. This may be complied for future reconciliation.

3. In the List D of Salary account Rs.14,379/- is seen as issued on 05/09/2016 and not presented for payment up to 31.12.2017. Since the validity period of the cheque has expired the same may be credited back in the CMR.

4. In the reconciliation of the Salary account Rs.8,94,330/- is seen in the List A ie. Cheque deposited but not credited by bank for a long period the details not clearly given in the List attached. In the reconciliation of the deposit account for the month of 31/12/2017 Rs. 5,10,000/- is seen in the List A which is the deposit 19/04/2017 . The chalan date, date and No . and the source of cheque deposited details may be clearly written in the List and the reason for non crediting the same may be reported to audit. The amount with interest for the period of remittance to the crediting date may be demanded from the bank if it is the fault of the bank otherwise the same may be the liability of the concerned.

The list attached may be in proper form and the reconciliation may be done properly avoiding the "Add" and " Less"

V. Water charge of LSGD

The water charge of LSGD are receiving as DD/ Cheque/Online . In order to watch the regular remittance and the long pending arrears of each panchayat/municipality a separate register with a page for each panchayat/municipality is necessary clearly showing the OB, Demand, Fine , total, and remittance, date, amount and balance with initials of the Head of office.

Huge arrears of water charge of street tap is seen in the following LSGD consumers.

1. Chithara Grama panchayat 261 street taps. Arrear as on 31.03.2018 is Rs.73,45,949/-
2. Punalur Municipality Rs. 6,1,76,855/-
3. Aryankavu Grama panchayat Rs.3,89,324/-
4. Nilamel and Perayam Grama panchayats are remitting the amount without considering the increased number of taps.
The special effort taking to collect the huge arrears of these LSGD consumers may be reported to audit.

VI. Trial Balance

Huge amount seen in credit balance in the Trial balance of Division in the following Head of accounts which shows pending remittance reason for which may be intimated to Audit after rectifying the same.

1659	Rs.13,400/-
2825	Rs.41,49,156/-
2826	Rs.7,33,758/-
2841	Rs.51,092/-
2843	Rs.46,03,93/-
2895	Rs.73,899/-

Consolidated Trial balance is not attaching with the accounts. The consolidated produced for audit was not correct as the trial balance of one sub division was not seen included in it. However debit balance is seen in the

consolidated Trial Balance for 2843 Rs.775147/- and 2834 Rs.75411/- which is irregular as the debit bance implies excess remittance.

The debit balance in 9211 Rs.354966 /- and 9219 Rs.16,48,089/- is also irregular .These are to be cleared under intimation to Audit.

VII. Cash Book

Mandatory certificate not authenticated in the cash book. The certificate of cash balance, signature of the writer of the Cash Book ,the other person who verifies the arithmetic accuracy and the Head of office is not seen in the closing of each month. Several corrections with pencil are seen in the cash book.

VIII. Cheque Memo Register

The interest and bank charges as per the bank statement are not seen entered in theCheque Memo Register. The entries of fund received from the Head office and consumers deposit for connections are not initialed by the Head of office. Moreover some cheque issued entries are not seen by the Head of Office. Eg:-Ch. No.975312 dated 3.03.2017 paid to Sri. G. Ajayakumar, contractor .

Cheque cancelled entry not authenticated Eg: Ch. No.679760 dated 13/01/2015.

In the Cheque Memo Register of salary Fund received for Chithara scheme on 19/08/2016 Rs. 9,90,239/- not seen added with the balance. Fund received for road restoration MLASDF Kottappuram is written but amount received is not seen written.

IX. Belated remittance of IT

The Income Tax from the salary of staff for the month of 08/2017 remitted vide cheque dated 14/09/2017 and chalan dated 25/09/2017. Similarly IT from the salary of staff for month of 09/2017 remitted vide cheque dated 10/10/2017 and chalan dated 25/10/2017 that of 11/2017 remitted vide Cheque dated 17/12/2017 and chalan date 20/12/2017. Only after several

days from the cheque date the remittance is seen made. Reason for the same may be submitted to audit and the fine if any imposed due to the belated remittance may be recovered from the officer concerned.

X. Security Deposit

16 numbers of security deposits for 2013-14 is seen, as per the register , kept in the division. The time barred securities if any may be forfeited.

X1. Service Books – Separately attached

PH SUB DIVISION, KOTTARAKKARA

1. The certificate of cash balance and the signature of the writer of the cash book and another person who verifies the arithmetic accuracy and the Head of office are not seen in the cash book
2. Rs.944/- is seen added with operative closing balance for which no Cheque Memo Register is maintaining. This account may be closed and the amount may be remitted into Non Operative Account.
3. Treasury account has Rs.2373/- as balance. This may be closed and amount may be remitted in to the Non-operative account under intimation audit.
4. The interest credited by bank as per the bank statement and the bank charges are not taken in the Cheque Memo Register Rs.34,974 except that of 30/11/2015 as seen as interest for the period from 2014-15 to 2016-17 to be credited into Non-operative account. The up to date interest credited by bank calculated from the bank statements of the previous years and remitted into non operative account under intimation to audit.
5. Closing balance of cash in hand, non operative and operative account as per the Trial balance and CB27 differs greatly. The reason for this may be reported and the same may be corrected under intimation to audit.

For eg:- In 03/2017 cash in hand in trial balance Rs.13,41,259/-

As per CB.27	Rs.4,708/-
Operative balance as per trial balance	Rs.32,05,756/-
As per CB .27	Rs. 27,544/-

Debit balance in the code 9211 - water charge collection - Rs.5,97,814/- is irregular as the water charge collection will not come in debit balance and also the control code 9211 is to be journalized to other codes as per Journal of RA25 and may not project in the trial balance. Hence this excess remittance may be checked and reported to audit.

6. Non operative balance as per bank statement. Rs.5251.50 but in Cash Book Rs.3,54,921/-. Bank reconciliation of Non operative account is not done which is to be done urgently. That of operative account is only started to do. This may be done and reported to audit.
7. CB1/CB2 receipt books- The register for the same is not properly maintained and hence the balance books with the sub division cannot be ascertained from the register. The physical verification of the unused receipt books may be done and cross checked with the register and certificate to the effect may be recorded in the register with proper attestation.
8. Collection register maintained only from 01/04/2017 but not in the proper form. The starting and ending receipt No. of each day of the CB1 and CB2, amount, remittance date and initials of the Head of office for each entry may be there in the register.

P H SUB DIVISION , VALAKOM

1. The monthly closing of the Cash Book may be signed by the writer for the cash book and another person who verifies the arithmetic accuracy before authenticating by the Head of Office . This is not seen done.
2. The interest credited by bank as per the bank statement in the SB account is not seen remitted into Non operative account.
3. Several entries in the Cheque Memo Register is not seen initialed by the Head of Office.
4. In List D of the Bank reconciliation for operative account the cheque No.56721 dated 08/05/2017 issued to M/s Travancore Cochin chemicals Ltd, Kochi for Rs.1,09,503/- is not presented for payment

till 31.03.2018 . Since the validity period of the cheque has expired the amount may be credited back in the CMR

5.Mandatory certificate with proper authentication may be entered in the register and the date of the remittance of the amount collected daily may be entered in the register with initials of the Head of office against each entry.

6. 9219 has a large amount in the trial balance which is to be journalized to the respective work code.

7. Revenue closing balance as per DCB of 03/2017 and 03/2018 as follows:-

3/17	No.of connections 994	Closing balance Rs.4,91,628
3/18	4104	Rs.186437

Necessary action may be taken to reduce the accumulation of the arrears from the beginning itself.

WATER SUPPLY DIVISION, PUNALUR

1. Mandatory certificate of pages is not seen in any of the registers. Certificate of cash balance and signature of writer, other person who verifies the calculation and the Head of Office are not seen in the Cash Book From 07/2016 onwards cash book is not authenticated in closing and abstract.
2. On verification of the cheque memo register it is seen that the account number 5702932121 is still continuing as current account and no interest seen credited in the bank statement. The account may be changed to SB account and the fact may be reported to Audit.
3. Some amount is seen added with closing balance of several month in the cheque memo register without stating the reason.

For eg. Rs.3000- in 04/2014, Rs.5328/- in 5/2016.

The Head of Office is not initialing in all the fund received entries and cheque issued entries.

For eg: Ch. No. 121032 to 121034 and 121046 to 121048 of 30.08.2017.

The consumer deposit for water connection may be separately shown in the CMR at least in the closing of each month.

4. Daily collection register is not updated ; entries up to 20/07/2016 is only seen written in it.
5. Bank reconciliation is not being done in this office. Closing balance as on 31.03.2017 in operative account as per the CMR is Rs.1,46,692/- while that of bank statement is Rs.2,16,599/-
Non operative closing balance as on 31.03.2017 as per Cash Book is Rs.3,14,191/- while in bank statement Rs.5883.75. The reconciliation may be done urgently and copy of reconciliation of 03/2018 may be submitted to audit.
6. Monthly accounts is seen carelessly sorted. Vouchers are not kept in order. The CB28 and the CB3 attached with it has different amount. For eg; in the accounts of 01/2018 CBV No 17 has amount Rs.70,884/- but in CB3 of that voucher is of Rs.77,280/- In CB28 the account code is 3311 and in CB3 account code 3359 . GPF advance is seen written in the code 1641 in CB28 and CB3.
Several vouchers of 3/2017 accounts have no CBV number and vouchers not signed by the Head of office. Hence proper attention may be given in preparing and sorting the vouchers of the Accounts.

P H SUB DIVISION, KADAKKAL

1. In the Cheque Memo Register several cheque issued entries and fund received entries are not initialed by the Head Of Office.
2. Treasury account has not seen not closed yet and Rs.3018/- is still seen as treasury balance . This may be closed and the amount may be remitted into the Non operative account.

3. The amount of 9134 is not seen written as per the bank statement and the closing balance as per the cash book and the bank statement are to be reconciled.
4. The interest and bank charges as per the bank statement of the operative account may be taken in the CMR and the interest may be remitted into non operative account.
5. Daily authentication is not seen done in the Daily collection register.
6. In the Trial Balance of 03/2017 the account code 1532, 2811,2812,9139 and 9129 have huge amount in debit balance and 1659 has debit balance which is irregular. This may be checked and corrected under intimation to audit.
7. As per DCB for 03/2018 the closing balance from the 6102 consumers is Rs.41,94,229/-. 13 numbers of consumers (3 Dom and 10ND) have arrears above Rs.30,000/- of which 4 ND connections are disconnected and total arrears of these 13 consumers comes to Rs.3,77,921/-. Necessary actions may be taken to realize maximum arrears.

cond.

I. **Name of work**

(1) Deposit work – Kollam Jilla Panchayath water supply facility to Uchikodu SC Colony in Ancahal Panchayath

Agreement No:- 12/EE/16-17 dated 13.06.2016

PAC :- Rs.1096071/-

Contractor :- Sri.Sunilkumar

IRREGULARITIES

(a) Short levy of fine for belated execution of agreement:-

The selection notice of the subject work despatched to the contractor on 21.05.2016 with a direction that the agreement should be executed on or before 25.05.2016. But the contractor is seen executed the agreement only on 13.06.2016. The Executive Engineer has been levied a fine of Rs.2314 for belated execution of agreement which were no basis. Fine as per NIT – condition should have been imposed ie 1% of PAC subject to minimum Rs.500 and maximum of Rs.15000/-. As such an amount an of Rs.10960- had to be levied. So the difference amount of Rs.8646 (Rs.10960-Rs.2314) may be recovered from the contractor and details report to audit.

(b) Short levy of time for the extension of time of completion:

The subject work was awarded to the contractor with the time of completion on or before 10.08.2016. But the contractor has been completed the work on 30.08.2016. The time of completion was extended by the Executive Engineer by imposing a fine of Rs.2436/- which also has no legal support. As per NIT – condition fine for the time of extension for the 1st three month is 1% of the PAC subject to a minimum Rs.300 and maximum of Rs.15000. As such an amount of Rs.10960 had to be recovered. So the difference amount of Rs.8524 (10960-2436) may be recovered from the Contractor and the details report to audit.

II. Name of Work

SCP –Corpus fund 2014-2015 – pipe line extension from Kozhikkodmukku to

Karikkakathil Colony – Ward No.X of Pavitreswaram Panchyath

Agreement No.9/EE/1516 dated 30.04.2015

PAC : Rs.9,25,663/-

Contractor : Sri.B.Sivaprasad

Time of completion : one month from the date of agreement

Irregularities

(a) Non- levy of time for belated execution of agreement

The work of order of the subject work was issued on 06.04.2015 with a condition that agreement should be executed on or before 10.04.2015. But the contractor is seen executed the agreement only on 30.04.2015 ie., 20 days elapsed from due date. No fine is seen imposed for belated extension of agreement as per NIT – condition . 1% of PAC subject to minimum RS.500/- and maximum of Rs.15000/- had to be imposed. So an amount of Rs.9257/- (1%) may be recovered from the contractor towards fine and the details report to audit

(b) Short Levy of time for the extension of time of completion

As per work order, the above work should have been completed within one month from the date of agreement ie on or before 29.05.2015. But the contractor has failed to complete the work in stipulated time. So he applied for time of extension up to 16.06.2016 and the Executive Engineer granted it. In memorandum of payment, an amount of Rs.2057/- is seen recovered against fine. But actually fine for time extension period should have been imposed. As such fine may be calculated in the following ways.

Actual time of completion	:	29.05.2015
Time extended upto	:	16.06.2016
Total period extended	:	12 months and 16 days

Fine for the 1st 3 months and Rs.9257/*- (1% of the PAC)

Fine for remaining days beyond 1st 3 months: Rs.58833/-

Total Fine : RS.68090/-

Fine already recovered : Rs.2057/-

Balance to be recovered from the contractor Rs.66033/- so the details may be intimate to audit.

(III) Name of Work

DRW -2014-steps KLMSDR – 4010 to Elamballoor – supply and Errection of 20 HPVT Pumpset with all accessories at Thrikkoikoyikal Pump house

Agreement No. 32/EE/14-15

Dated : 22.07.2014

PAC: Rs.4,08,000/-

Contractor : Sri.N.Sunderlal

Time of completion : 3 months from the date of agreement

Irregularity

Short levy of time for the extension of time of completion

The subject work was accorded to the contractor with the time of completion of 3 months from the date of agreement ie on or before 21.10.2014. But the contractor is seen completed the work on 25.11.2014 ie 34 days elapsed from the due date. An amount of Rs.1000/- has been imposed to him for the extension of time of completion which is not so. As per NIT condition 1% of the PAC should have been imposed. As such Rs.3080/ – may be recovered and towards short leavyof fine and report to audit.

PH Sub division Punalur

Irregularities

All maintenance work under this sub-divisions are being carried out through quotation basis for the last 18 months which is highly irregular . The estimate may be prepared and submitted to Division for calling tender. But unfortunately this has not been happened. So it may be explained by the Executive Engineer to audit.

Temporary Advance Register

Irregularities

Fine for the 1st 3 months and Rs.9257/*- (1% of the PAC)

Fine for remaining days beyond 1st 3 months: Rs.58833/-

Total Fine : RS.68090/-

Fine already recovered : Rs.2057/-

Balance to be recovered from the contractor Rs.66033/- so the details may be intimate to audit.

(III) Name of Work

DRW -2014-steps KLMSDR – 4010 to Elamballoor – supply and Errection of 20 HPVT Pumpset with all accessories at Thrikkoikoyikal Pump house

Agreement No. 32/EE/14-15

Dated : 22.07.2014

PAC: Rs.4,08,000/-

Contractor : Sri.N.Sunderlal

Time of completion : 3 months from the date of agreement

Irregularity

Short levy of time for the extension of time of completion

The subject work was accorded to the contractor with the time of completion of 3 months from the date of agreement ie on or before 21.10.2014. But the contractor is seen completed the work on 25.11.2014 ie 34 days elapsed from the due date. An amount of Rs.1000/- has been imposed to him for the extension of time of completion which is not so. As per NIT condition 1% of the PAC should have been imposed. As such Rs.3080/ – may be recovered and towards short leavyof fine and report to audit.

PH Sub division Punalur

Irregularities

All maintenance work under this sub-divisions are being carried out through quotation basis for the last 18 months which is highly irregular . The estimate may be prepared and submitted to Division for calling tender. But unfortunately this has not been happened. So it may be explained by the Executive Engineer to audit.

Temporary Advance Register

Irregularities

Annexure I

X1 Service Books

(1) Maintenance of Service Book

Page No 5 to 11 of several Service Books not up dated or authenticated . Hence, all service book under Division and sub division may be verified by Division Staff and reported to Audit.

X11(2) Service Book –annual verification

Page for annual verification (Page No107) of service Book is seen not updated . All Service Book under Division and sub division may be verified and reported to audit.

(3)Service Book – New photo

In several Service books old photograph is seen not substituted by a fresh one on completion of 10 years.

(4)Service Book Quinquinal verification: page for quinquinal verification (page No.108)of service book is seen not updated

(5) Irregular sanctioning of Commuted Leave:-

Sri.Shibu.V.operator

W.W.Sub Division Kottarakkara entered in to the Service of Kerala Water Authority on 22.03.2010 FN and seen avail Commuted leave with effect from 10.01.2013, ie before completing 3 years . All service book under Division and Sub Division may be verified and such cases may be reported to audit.

(6) Earned Leave at credit:- Lijesh.V, Operator , W.W.Sub Division, Kottarakkara Earned leave at credit found not correct. All service book under Division and Sub Division may be verified and such cases may be reported to audit.

(7)Irregular sanctioning of Annual Increment:-

Wilson Office Attendant, PH

Sub Division Kottarakkara – Increment accruing consequent on declaration of probation shall be drawn only with effect from the date of completion of probation. But, Subsequent increments shall be drawn on the first day of month in which they fall due. (GD 2 to R 31 & B). In this case he has entered the service on 14.01.2004 he has been sanctioned the 1st increment with effect from 01.01.2005 ie, first day of month instead of 14.01.2005.

Similarly Sri.Shaji John Operator, Valakom is seen sanctioned second increment with effect from 01.10.2012 instead of 08.10.2012. All service book under Division and sub Division may be verified and such cases may be reported to audit.

(8) **Earned Leave not re casted:-** As per GO(P)No.75/2007/Fin dated 27.02.2007, Employees who have completed 3 years of service will be eligible for earned leave at the rate of 1/11 for the period spent on duty for the first year of service as admissible to permanent employees. GO(P) No.75/2007 Fin27/02/2007 is seen not complied yet in the case of employees working under Division/ Sub Division Office. On verification of service book of Sri.Anil kumar operator, Valakom and others, Earned Leave is seen not re casted on completion of 3 years. All Service book under Division and Sub Division may be verified and such cases may be reported to audit.

X11 (i) **Travelling Allowance**

On verification of TA file, on 28.05.2016 Sri.Sunil Kumar AEE has performed journey from Kadakkal to Changanassery in connection with pipe test. He has performed journey by rail and claimed train fare. He is eligible for incidental expense @ 15 paisa per KM subject to a minimum ½ DA . But he has been sanctioned full DA towards incidental expenses. The same is seen passed under the head 3515 instead of 3514. He has performed journey on 12/05/2017 ,14/06/2017 & 12/06/2017 claimed half DA for halt less the 6 hours. The TA claim passed to Sri.Sunilkumar AEE and others during Audit period may be review by the Division Office and recover the similar excess claims to them.

X11 (ii) **Travelling Allowance rule not followed** On verification of TA claim of Sri.Sunilkumar AEE, he has performed journey to Kochi on 11.03.2016 and claimed RS.2602/- as TA the same is seen limited to Rs.2402. As per part II of KSR he is eligible for Rs 1928/- hence amount paid as excess may be recovered. Order permitting to perform the journey not available in the file since the same may be produced to audit. The TA claim passed to Sri. Sunil Kumar AEE and others during Audit period may be review by the Division Office and recover the similar excess claim to them.

Similarly Sri.Shaji John Operator, Valakom is seen sanctioned second increment with effect from 01.10.2012 instead of 08.10.2012. All service book under Division and sub Division may be verified and such cases may be reported to audit.

(8) **Earned Leave not re casted:-** As per GO(P)No.75/2007/Fin dated 27.02.2007, Employees who have completed 3 years of service will be eligible for earned leave at the rate of 1/11 for the period spent on duty for the first year of service as admissible to permanent employees. GO(P) No.75/2007 Fin27/02/2007 is seen not complied yet in the case of employees working under Division/ Sub Division Office. On verification of service book of Sri.Anil kumar operator, Valakom and others, Earned Leave is seen not re casted on completion of 3 years. All Service book under Division and Sub Division may be verified and such cases may be reported to audit.

X11 (i) **Travelling Allowance**

On verification of TA file, on 28.05.2016 Sri.Sunil Kumar AEE has performed journey from Kadakkal to Changanassery in connection with pipe test. He has performed journey by rail and claimed train fare. He is eligible for incidental expense @ 15 paise per KM subject to a minimum ½ DA . But he has been sanctioned full DA towards incidental expenses. The same is seen passed under the head 3515 instead of 3514. He has performed journey on 12/05/2017 ,14/06/2017 & 12/06/2017 claimed half DA for halt less the 6 hours. The TA claim passed to Sri.Sunilkumar AEE and others during Audit period may be review by the Division Office and recover the similar excess claims to them.

X11 (ii) **Travelling Allowance rule not followed** On verification of TA claim of Sri.Sunilkumar AEE, he has performed journey to Kochi on 11.03.2016 and claimed RS.2602/- as TA the same is seen limited to Rs.2402. As per part II of KSR he is eligible for Rs 1928/- hence amount paid as excess may be recovered. Order permitting to perform the journey not available in the file since the same may be produced to audit. The TA claim passed to Sri. Sunil Kumar AEE and others during Audit period may be review by the Division Office and recover the similar excess claim to them.

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എ.പി. ശിവദാസൻ
ഇന്റേണൽ അഡ്വൈസ്
ഇന്റേണൽ അഡ്വൈസ് ഡിവിഷൻ
കോളേജ് ഡയറക്ടർ, കോഴിക്കോട്
തീരുമാനനമ്പർ-090033

XVI

- Minimum subscription to General Provident On verification of salary bill minimum amount (Minimum subscription to General Provident fund is 6% of the emoluments and maximum subscription is equal to basic pay) is seen not subscribed (6%) towards GPF. (Sri.Antonio Mathew , OA Kadakkal) Hence GPF Subscription of the audit period under the Division and Sub Division office may be verified and report to audit after recovering the arrear amount.

XVII

- Absent period not regularized On verification of attendance register on 4,5,7 of June 2016 Sri.Sunil Kumar AEE is seen absent and the same is seen regularized yet. The reason for not attending Office and marked as other Duty is seen not marker he reason for same and supporting documents is not available.

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എസ്. ശിവാനന്ദൻ
 ഇൻസ്പെക്ടർ ഓഫീസർ
 ഇൻസ്പെക്ടർ ഓഫീസർ
 കോളേജ് വാടകൾ, അക്കാലിറ്റി
 തിരുവനന്തപുരം-835033

Proforma for a LAR PH Division, Kottarakkara for the year
2013-14 to 2016-17

Sl No	Year	Para No	Content	Remarks / Actionable parts
1	2013-14	Part IIB- Para IV	Lapses in the maintenance of consumer personal ledger and collection of arrears A.(3) Consumer No.KTR 104 - T.G. Babykutty B Non-domestic connection	
2	2014-15	Part IIB- Para I	Huge arrears in water charges	
3	2015-16	Part IIB Para I	Water supply scheme - non completion reg. 1) Non execution of supplementary agreement(a & c)	
4	"	Part IIB Para II	Work non commenced as the site was not ready	
5	"	Part IIB Para III	1) Waer charges - huge arrears reg	
6	"	Part IIB Para V	Internal Control Mechanism 1) Bank account - non reconciliation reg 3) Medical allowance - non deduction of tax reg 5) Physical veification of store	
7	2016-17	Part IIB Para I	Discrepancies noticed in the stock account of materials reg	
8	"	Para II	Over staffing of operating staff resulting in an avoidable expenditure of Rs 14.47 Lakh + allowances during 2016-17	
9	"	Para III	Chemical test - failure - Action taken by PH Division, Kottarakkara	
10	"	Para IV	Clear water samples - failure in physical test reg	
11	"	Para V	Water quality monitoring of PH Division, Kottarakkara during 2016-17	
12	"	Para VI	Residual chlorine in drinking water - overdose reg.	
13	"	Para VII	Plants and distribution system - monitoring of reg	
14	"	Para VIII	Floor management of landed property	
15	"	Para IX	Non attainment of optimum level of water treatment	
16	"	Para X	Disposal of scrap in Water Authority offices reg	
17	"	Para XII	Unidentified consumers	



 കോട്ടാരക്കര ജലതൊഴിലാളി ഓഫീസ്

 കോട്ടാരക്കര

 ഫോൺ: 995033

 ഫാക്സ്: 995033

 വെബ്സൈറ്റ്: www.kwa.lk

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