

INTERNAL AUDIT REPORT OF P. H CIRCLE , KOTTAYAM

PERIOD OF AUDIT 1/04/2012 O 31/03/2017

AUDIT CONDUCTED DURING 24/01/2018 TO 31/01/2018

AUDIT TEAM

Sri. Sivanandan. Internal Auditor

Smt. R.Rajeswary, Divisional Accounts Officer

Sri. P.S. Reghu, Head Clerk (HG)

Sri. B Manoj, Head Clerk

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of 53
May 10
Amulakshy
8m
14/7

Audit Enquiry No.3

Incumbency details for the period from 01/04/2012 to 31/03/2017

1. Superintending Engineer

Sl.No.	Name	Period of incumbency.
1	Sri. P.D Raju	01/04/2012 to 20/06/2012
2.	Smt. Philomena Hycinthia	21/06/2012 to 13/03/2013
3.	Sri. M. Krishnakumar	14/03/2013 to 07/12/2013
4.	Smt. M.Sulekha (in charge)	08/12/2013 to 15/12/2013
5.	Smt. Teresa P.V	16/12/2013 to 31/12/2014
6.	Smt. M.Sulekha (in charge)	01/01/2015 to 11/01/2015
7.	Sri. Swaminath P.N	12/01/2015 to 31/03/2017

2. PA to SE

Sl.No.	Name	Period of incumbency.
1	Smt. M.Sulekha	01/04/2012 to 16/04/2015 FN
2.	Sri. M.S Sajith (in charge)	16/04/2015 to 29/04/2015 FN
3.	Smt. Mayadevi P	29/04/2015 AN to 05/07/2015
4.	Smt. Susan Mathew	06/07/2015 to 31/03/2017

3. Accounts Officer

Sl.No.	Name	Period of incumbency.
1	Sri. John Mathew	01/04/2012 to 03/04/2013 FN
2.	Smt. B Lalithammal	03/04/2013 FN to 07/06/2015
3.	Sri. N.T Xavier	08/06/2015 to 31/05/2016
4.	Smt. Preetha K Nair (in charge)	01/06/2016 to 02/08/2016
5.	Smt. Minikumari.S	03/08/2016 to 31/03/2017


SUPERINTENDING ENGINEER

PART I

INTRODUCTION

Internal audit of P.H.Circle , Kottayam was conducted during the period from 24/01/2018 to 31/01/2018 covering the period from 01/04/2012 to 31/03/2017. [On verification of the registers and files following remarks are offered.]

Incumbency Details of Officers (attached separately)

Internal control mechanism

The internal control mechanism is not satisfactory for the following reasons. Mandatory certificate of number of pages is not authenticated in the registers. Unauthenticated entries are seen in registers. Reconciliation of bank account is not done in proper form.)

PART II A . Major irregularities -Nil

PART II B. Other irregularities

I. Cheque Memo Register

Mandatory certificate regarding the number of pages is not authenticated.

Several entries of Cheque issued are not seen by A O or PA to SE Or SE

For eg. Ch. No. 84876 dated 13/08/2014 issued to Sri. Thomas Paul,
Contractor.

Ch. No. 84908 dated 22/092014 issued to Sri. C K Mammen, Contractor.

Ch. No. 84909 dated 22/092014 issued to Sri. Sivaprasad, Contractor

Ch. No. 84910 dated 22/092014 issued to Sri. Paulose Abraham,
Contractor

Corrections using whitener and overwriting are seen in the registers which are to be avoided.

II . Cash Book

Mandatory certificate is not authenticated. Regular practice of entering the monthly abstract certificate of cash balance ,entering the signature of the writer of the cash book , signature of the other person who verify the cash book, is not seen from 01/214 to 01/2015.

III. EMD Register/ Security Deposit Register

- A. Mandatory certificate is not written.
- B. The EMD /SD are released without the signature of the contractor as a token of receipt of the same.

For eg. Agreement No.5/SE/PHCK/2011-12 SD is noted as released on 10/09/2013 but signature of the receiptant is not seen in the register. (Post Office savings bank a/c No.9421 dated 01/08/2011 for 1,00,000/- from M.J.Thomas.) It may be stated whether the SD is still remaining in the office .otherwise state the reason for not acknowledging the receipt of the same may be reported to audit.

Similar is the case with the EMD of tender No. 47/SE/PHCK/2011-12 ,50/SE/PHCK/2011-12 of M/s Nirman Electricals, Thiruvananthapuram.(DD No.174222 dated 21/02/2012 for Rs.46,725/- ; DD No.174223 dated 21/02/2012 for Rs.1,13,700/-of SBT Ettumanoor). It is noted as released on 12/06/2012 but contractor has not signed in the register.

Tender No 107/SE/PHCK/2011-12 Bank Cheque NO.147537 dated 19/3/2012 of SBT Civil Station, Kottayam for Rs.77451/-from M/s. Nirman Electricals, Thiruvananthapuram, is also released on 25/09/2012 as signed by SE, but not signed by the contractor.

- C. 2 Numbers of EMDs are given to the contractors without approval of the Head of Office as per register.

Tender No.19/2010-11 for RS.50,000/-of Sri. Jerry Thomas.

Tender No.20/2011-12 for Rs.33,000/- of Sri. Jerry Thomas . Only a sign of the contractor is seen no date of release or released entry or authentication. Reason for this may be reported to audit.

- D. 7 numbers of **EMDs** of 2010 to 2012 are not released as per register, and kept in the office without forfeiting. List attached separately.
- E. Security Deposits for the period from 1979-80 are still remaining without forfeiting as per the register. These are to be forfeited and the amount may be remitted into Non Operative account with intimation to audit.

List up to 2010-11 attached separately

IV. Trial Balance

As per the trial balance of 3/2017 Rs.995/- is seen as debit balance in 1532 code and RS.10653/- in 1659 code. But as per the concerned registers balance in these account codes are NIL. Hence the same may be corrected with proper entries as report to audit.

V. Treasury Account

The treasury account No. 573 and 621 are seen closed and amount Rs.98802/- and Rs. 621/- respectively are credited into SB account. These amount are to be remitted into Non Operative account. This may be done and report to audit.

VI. Bank Reconciliation

In the List D of reconciliation of the SB A/c. Rs.1000/- vide Ch. No. 054107 dated 30/03/2007 and Rs.882/- vide C. No. 354606 dated 17/06/2010 are seen. Since these are not cashed yet, the amount may be credited back into the SB A/c Cheque Memo Register and fact reported to audit.

VII. Service Book

The latest residential address may be entered in all service books.

The photo in the Service Book may be substituted by new one on completion of every 10 years of service. GPF account number may be recorded in the space provided for it and the entry may be authenticated. The Earned Leave for the first year of service may be recasted @1/11 of the duty days on completion of three years of service. The same is not seen done in several service books. These may be done in the service books if not already done.

WORKS

Severe Irregularity

Non claiming of Rs.3,34,27,331/- towards DPR charge from Municipality.

This office ,initially, has been carried out 10 numbers of UIDSSMT aided work for Kottayam, Thiruvalla, Changanassery and Alappuzha Municipalities. Later all above works were handed over to Alappuzha circle when it formed. As per GCC clause, 1.5% of the estimate cost of works could be claimed by the KWA towards DPR preparation charge. As such an amount of Rs.3,34,27,331/- should have been claimed . But this office has not taken any earnest effort for claiming the above amount which is highly irregular and a great lapse. So the concerned officers may be held responsible for the loss incurred to KWA and the Superintending Engineer may be replied with specific remarks to Audit.

The details of works are as follows:-

1. UIDSSMT-Aug. of Thiruvalla Municipality- Construction of 4.2LL capacity OH tank at Kampady and Supply and Laying pumping main for a length of 31000m and maintenance for a period of 18 month.
Agreement No. 59/SE/2012-13 dated 07/01/2013.
Tendered PAC :Rs.179Lakhs.
Accepted PAC : Rs.196Lakhs.
2. UIDSSMT –Aug. of WSS to Changanassery Municipality- Replacing existing distribution using various PVC pipe for a length of 20km and replacing damaged pipe line using G I pipe and providing street tap at Neranchanapara area for a length of 430m and mace. for 18 months.
Agt. No. 13/SE/211-12 dated 23.03.2013.
Tendered PAC : Rs.132.60 Lakhs
Accepted PAC : Rs.150.34 Lakhs.
3. UIDSSMT- Aug. WSS to Alappuzha Municipality- Supplying , laying, testing and commissioning of 1000mm HDPE pipe and 1000mm

MS pipe from intake well to east of Purackal culvert for Rwpm (6650m) reach I and mace of 36 months.

Agt. No. 23/201-13 dated 02.07.2012

Tendered PAC : Rs.16,23,02,644

Accepted PAC ; Rs.20,65,64,417.60

4. UIDSSMT-Aug. of Thiruvalla Municipality in Pathanamthitta District.
Suppling,laying, testing and commissioning of 400mm to 250mm PVC pipe for a length of 25.44km for conveyance main and distribution line in Zone III & Mace. for 18 months.
Agt. No.16/SE/2012-13 dated 18.05.2012.
Tendered PAC : Rs.350.70
Accepted PAC Rs.3,64,16,599
5. UIDSSMT-Aug. of Thiruvalla Municipality in Pathanamthitta District.
Suppling&l原因ing distribution using various size of 200mm to 50mm PVC pipe for a length of 12000m for Compady ,Kattodu, Meenthalakkara and karimal areas in Zone II and Mace. of 18 months.
Agt. No. 17/SE/2012-13 dated 24.05.2012
Tendered PAC : Rs. 128.90 lakhs
Accepted PAC : Rs.99,99,616
6. UIDSSMT- Aug. WSS to Alappuzha Municipality- Construction of 10 m dia well cum pump house and allied works at Kadappeth in Pathanamthitta old package 1A
Agt. No. 21/SE/2011-12 dated 06.1.2012
Accepted PAC : Rs.292 Lakhs
7. UIDSSMT- Aug. WSS to Alappuzha Municipality- Design Suppling,laying, testing and commissioning and Mace. for a period of 36 months – Ambalappuzha to Thottappally sump from Chathanadu to Komalapuram, Thambakkarachuvadu , Kommady to Survodayapuram Brach line to kommady puthenkulam, Vandanam, Punnapra and Paravoor, 400mm ,,355mm,250mm HDPE and 150160 and 110mm PVC pipe line total 29150m Package 3E
Agt. No. 17/SE/2011-12 dated 26.12.2011
Accepted PAC : Rs.15,77,61,519/-

8. UIDSSMT- Aug. WSS to Alappuzha Municipality- Design Suppling,laying, testing and commissioning and Mace. of 800mm DIK9 Cwpm from Water treatment Plant to Kakkazham. 6700m –package 3A
Agt. No. 18/SE/2011-12 dated 27.12.2011
Accepted PAC : Rs.16,69,46,450/-
9. UIDSSMT- Aug. WSS to Alappuzha Municipality- Design Supplying,laying, testing and commissioning and Mace. for a period of 36 months of 710mm -400mm Dia HDPE and 700mm DIK9 from Valiyakulam junction to Kommadi, Kannanvarkey bridge to Vazhichery and construction of 40 No. Sump- Package 3C
Agt. No. 14/SE/2011-12 dated 12.12.2011
Accepted PAC : Rs.16,53,60,240/-
10. UIDSSMT- Aug. WSS to Alappuzha Municipality- Design Supplying,laying, testing and commissioning and Mace. for a period of 36 months of 710mm -225mm Dia HDPE and 700mm DIK9 from Valiyakulam junction to Pazhayangadi, Vazhichery to Vadackal sump and construction of 4 No. sump . Package 3D.
Agt. No. 15/SE/2011-12 dated 12.12.2011
Accepted PAC : Rs.12,54,39,895/-

List of EMDs to be forfeited;-

Tender No.16/20140-11 DD No.613553 dated 11/10/2010m of SBT Alappuzha M/s. Sakthi Enterprises

23/2010-11 Rs.33000/-DD No. 490009 dated 28/03/2011 of SBT.Thripunithura M/s Blue Chip Constructors

24/2011-12 Rs.50,000/- FD No.148801 dated 13/02/2012of Dist. Co./op Bank Pettah M/s Nirman Electricals.

24/2011-12 Rs.50,000/- DD No.031764 dated 13/02/2012of SBT Puthenchanda M/s Barnette Associates

25/2011-12 Rs. 50,000/- FD No.148803 dated 13/02/2012of Dist. Co./op Bank TVPM M/s Nirman Electricals.

25/2011-12 Rs.50,000/- DD No.031765 dated 13/02/2012of SBT Puthenchanda M/s Barnette Associates

120/2011-12 Rs.50,000/- DD No.122280 dated 24/04/2012 of SIB , Manjeri,M/S Aswathy Agencies

2. List of Security Deposits to be forfeited;

1. Agt. No.18/1979-80 Rs.15800/- TSA 27 dated 28/03/1980 of sub treasury Koothattukulam.
2. 28/1979-80 Rs.21700/- FDR No. 004164 dated 11/12/1979 of sub treasury Kunnathoor
3. 42/1979-80 Rs.17200/- FDR No.004175 dated 27/03/1980 of sub treasury Kunnathoor
4. 8/1985-86 Rs.28650/- New FDR 00458 dated 01/10/2002
5. 9/1985-86 Rs.14,300/- New FDR No.00457 dated 01/1/2002 of Eravipuram Service Co. op.Bank
6. 14/1985-86 Rs.28700/- TFD/637/236239 and TFD/638 236240 dated 18/11/1985
7. 17/1985-86 Rs.27100/- TFD/647/236249 dated 12/12/1985
8. 15/1987-88 Rs.13700/- New FD 00459 dated 1/10/2012
9. 16/1987-88 Rs.19150/- New FD 00464
10. 17/1987-88 Rs.29200/- New FD 00460
11. 23/1987-88 Rs.25000/- NSC & KVP
12. 18/1988-89 Rs.35000/- NSC & KVP
13. 20/1988-89 Rs.31200/- New FD 00461 dated01/1/2002
14. Received from WBPC Quilon- Rs.20000/- TSA53 dated 14/03/1984 of sub treasury Mallappally
15. 2/1990-91 Rs.25,150/- New FDR 00469 dated03/10/2002
16. 3/1990-91 Rs.19,950/- New FDR 00462 dated01/10/2002
17. 4/1990-91 Rs.21,150/- New FDR 00463 dated03/10/2002
18. 11/1990-91 Rs.4,700/-/- FDR A01823
19. 16/1990-91 Rs.37,400/-/- New FDR 00465 dated01/10/2002
20. 20/1990-91 Rs.11,050/- FDR A015854 dated 22/10/1990
21. 21/1990-91 Rs.1,00,000/- New FDR 00466 dated01/10/2002
22. 3/1993-94 Rs.12,600/- New Post Office T D No.5004116 dated08/05/2006 of KTM Collectorate Post Office
23. 3/1995-96 Rs 86,200/- NSC
24. 1/1996-97 Rs.40,150/- TSA No.2543 dated 27/3/1996
25. 2/1996-97 Rs.4,150/- P O SB A/c No.6000341 dated 14/3/1996
26. 20/1996-97 Rs.4,150/- P O SB A/c No.6000353 dated 3/7/1996

27. 30/1996-97 Rs.19,700/-&Rs. 11500/-TSA1356 dt.17/09/1996 &6yr NSC
28. 31/1996-97 Rs.61,100/- 6 yr NSC
29. 40/1996-97 Rs.39,600/- P O SB A/c No.600036 dated 6/9/1996
30. 23/1997-98 Rs.1,600/- TSA No.5722 dated 3/10/1997 Dist. Try Alappuzha
31. 5/1999-00 Rs.65,000/- KVP
32. 9/1999-00 Rs.1,900/- PO SB A/c No.3002097 dated 17/5/1999
33. 10/1999-00 Rs.3250/- PO SB A/c No.3002098
34. 71/1999-00Rs.30,000/- KVP
35. 6/1996-97 Rs.40,150/- TSA No.2543 dated 27/3/1996
36. 1/2000-2001 Rs.66,500/-/- NSC - G Soman Nair
37. 1/2002-2003 Rs.19,400/- PO SB A/c No.810009 dated 29/08/2002
38. 3/2004-2005 Rs.1,00,000/-6yr NSC for 70,000/- and KVP for Rs.30,000/-
39. 5/2004-05 Rs.1,00,000/-6yr NSC
40. 7/2004-05 Rs.58,400/- P O SD 201455 & 201599 of Alappuzha PO
41. 8/2004-05 Rs.550/- FD No.413 dated 6/01/2005 KWA Emp. Society, Kochi
42. 12/2005-06 Rs.1,00,000/- NSC
43. 17/2005-06 Rs.80,000/- NSC
44. 14/2006-07 Rs.1000/- KWA Co.op. deposit
45. 16/2006-2007 Rs.1,00,000/- SBT TD No.00187 dated 29/12/206 of SBT Chavara
46. 10/2007-08 Rs 90,000/- NSC Alappuzh PO
47. 13/ 2008-09 Rs.1,00,000/- IOB Kaduthuruthy Rt. No.50090027 dt.03/03/2009
48. 1/2009-10 Rs.2,70,000/- NSC
49. 4/2009-10 Rs.1,00,000/- KVP
50. 8/2009-10 Rs.3,00,000/-PO SB 2yr TD dated 03/12/2009
51. 13/2009-10 Rs. 70,000/- NSC
52. 59/1999-2000 Rs.25,000/- NSC
53. 2/2010-11 Rs.3,00,000/- NSC& Canara bank DD
54. 5/2010-11 Rs.42,000/- NSC
55. 7/2010-11 Rs.1,00,000/- TD No.67134823005 dated 25/11/2010of SBT Attingal
56. 11/2010-11 Rs.1,00,000/- TSA No.9084 dated 27/01/2011 Dist. Treasury Kottayam

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