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KERALA WATER AUTHORITY

Jala Bhavan
Thiruvananthapuram-695 033
Kerala, India
Dated, 08.2019

No.KWA/HO/IA-10583/2019

From
The Accounts Member

To
The Chief Engineer,
Southern Region,
Kerala Water Authority
Thiruvananthapuram.



Sir,


Sub:- KWA – Internal Audit of O/o the Chief Engineer(SR),
Thiruvananthapuram for the period from 01.04.2008 to 31.03.2019 --
Report forwarding of - Regarding

- Ref:- 1. No.KWA/HO/IA-/TP/1360/2008 dated, of the Accounts Member,
KWA, Thiruvananthapuram
2. Para No. 4.5.3. of KPWA Code
3. Article 63(c) of the KFC Volume I

The Audit report of Internal Audit conducted from 19.10.2019 to 26.10.2019 for
the period from 01.04.2008 to 31.03.2019 is forwarded herewith for further necessary
action. The replies to the audit remarks to be furnished within 4 weeks from the date of
receipt of the report.

Yours faithfully,

Acc: Audit report – 1 No.


For Accounts Member
FM&CAO(i/c)

Copy submitted to the Managing Director/Technical Member, CE(HRD&GL) Kerala
Water Authority for favour of information.

AUDIT REPORT ON THE AUDIT OF RECORDS AND REGISTERS
OF OFFICE OF THE CHIEF ENGINEER, SOUTHERN REGION,
THIRUVANANTHAPURAM FOR THE PERIOD FROM
01.04.2008 TO 31.03.2019

Part – I

A. INTRODUCTION

The Chief Engineer is the head of Southern Region of Kerala Water Authority. Under the jurisdiction of Chief Engineer(SR), there are four Circle Offices viz. Thiruvananthapuram, Kollam, Kottayam, Pathanamthitta and respective division, JNNURM PIU and Quality Control Division, Thiruvananthapuram. The jurisdiction of Chief Engineer(SR) includes the districts of Thiruvananthapuram, Kollam, Pathanamthitta, Kottayam and some regions of Alappuzha.

The Main functions of this office are:

1. Processing of estimates, revised estimates, tenders and quotation received from various Circles under its jurisdiction and direction and administration.
2. Sanctioning of estimates, revised estimates tenders and quotations on the basis of powers delegated by higher authorities.
3. Issuing of AS & TS of works on the basis of powers delegated by higher authorities.
4. Processing of various proposals coming under various heads like State Plan/NRDWP/AMRUT/DRW/KIIFB etc. and KWA own fund
5. Attending of complaints received from various offices/consumers/public relating to water supply and sewerages
6. All establishment matters related to the Southern Region

B. OFFICERS IN CHARGE

INCUMBENCY DETAILS OF OFFICER FROM 01.04.2016 TO 31.03.2019		
I		CHIEF ENGINEER
	1.	Sri.Sukumaran.R 30/12/06 to 03/04/10
	2.	Sri.P.S.Rajendra Babu 03/04/10 to 02/07/12
	3.	Sri.K.P.Krishnakumar 03/07/12 to 30/11/12
	4.	Sri.P.Sreekumaran Nair 10/12/12 to 30/11/13
	5.	Sri.Jacob Chacko 02/12/13 to 30/04/14
	6.	Sri.T.Rajendran 02/06/14 to 31/12/14
	7.	Sri.K.Jasmin 06/04/15 to 30/04/15
	8.	Sri.George G.Mathew.DCE (incharge) 01/05/15 to 20/05/15
	9.	Sri.G.Sreekumar 21/05/2015 to 13/03/2019
	10.	Sri.T.S.Sudheer 13/03/2019 to 17/06/2019
	11.	Sri.G.Sreekumar 17/06/2019
II		DEPUTY CHIEF ENGINEER
	1.	Sri.C.Chandrika 07/08/06 to 14/07/11
	2.	Sri.Sreekumaran Nair EE in Charge of DCE 30/09/06 to 13/10/06
	3.	Sri.Udaya.J.Nair EE in Charge of DCE 27/02/07 to 17/03/07
	4.	Sri.T.G.Rajasekharan 18/07/11 to 09/07/12
	5.	Smt.Grace Samuel 19/07/12 to 08/10/12
	6.	Sri.K.G.Unnikrishnan 08/10/12 to 06/09/13
	7.	Sri.P.A.Mohamed 26/09/13 to 06/12/13
	8.	Sri.George.G.Mathew 06/12/13 to 31/05/15
	9.	Sri.Juliet Joseph 18/01/16 to 31/01/16
	10.	Sri.K.Ajayakumar 12/07/2016
III		EXECUTIVE ENGINEER
	1.	Smt.Sarabindu Rani.T.A 06/11/06 to 07/12/07
	2.	Smt.A.L.Merlin 11/02/08 to 12/04/10

	3.	Sri.K.Vijayambika	12/04/10 to 28/02/13
	4.	Smt.R.Leena	27/03/17 to 02/05/13
	5.	Smt.A.Zeenath Begam	03/05/13 to 23/10/14
	6.	Sri.V.K.Retnakumar	31/12/14 to 11/01/16
	7.	Smt.Sheeja Rani.C.R	11/01/2016 to 08/10/2018
	8.	Smt.Usha.K.G	08/10/2018 to 31/07/2019
	9.	Smt.Suma.P.A	22/08/2019
IV		ASSISTANT EXECUTIVE ENGINEER	
	1.	Sri.D.S.Radhakrishnan	6/3/06 to 29/9/06
	2.	Sri.K.K.Madhu	12/12/06 to 18/12/06
	3.	Smt.A.L.Merlin	18/12/06 to 11/02/08
	4.	Sri.Rajeev.P.S	24/01/07 to 26/04/07
	5.	Smt.Lalitha.J.L	11/02/08 to 30/11/13
	6.	Smt.A.R.Sheeja	19/04/10 to 20/04/10
	7.	Smt.V.S.Beena	20/04/10 to 09/12/10
	8.	Smt.P.S.Rekha	17/12/10
	9.	Smt.K.G.Usha	07/09/11 to 23/07/12
	10.	Sri.Ansal John.M.S	23/07/12 to 14/08/12
	11.	Sri.R.V.Sathoshkumar	14/08/12 to 30/11/13
	12.	Sri.A.Salim	07/11/13 to 04/03/14
	13.	Smt.Neena Majeed	17/12/13 to 25/04/15
	14.	Sri.P.S.Rajeev	05/03/14 to 18.05.15
	15.	Sri.Sone.C.Varghese	03/10/2016
	16.	Smt.Anila koshy	20/10/2018
	17.	Sri.Vasanthakumar	29/2/16 to 31/05/16
	18.	Smt.Susan John	01/04/2016 to 31/05/2017
	19.	Smt.Ashalatha	15/07/2016 to 22/06/2017
	20.	Smt.Prasannakumari.Y.R	3/12/2016 to
	21.	Smt.Minu.S	05/10/2016 to 05/11/2018
	22.	Smt.Asha.K.Vas	04/07/2016 to 01/11/2016

	23.	Sri.R.Rajeev	17/01/2018 to
	24.	Sri.K.C.Nizar	19/01/2018 to 05/08/2019
	25.	Smt.Vasanthakumari.V.S	31/07/2017 to 31/05/2018
	26.	Sri.Majeewan.S	05/11/2018 to
	27.	Sri.Vijils.D	03/08/2018 to 14/08/2019
V		ADMINISTRATIVE OFFICER	
	1.	Sri.G.Muraleedharan	15/06/06 to 31/03/10
	2.	Smt.Syndhya Antony	07/04/10 to 10/12/12
	3.	Sri.V.V.Mohanadas	19/12/12 to 15/06/13
	4.	Sri.J.Mohanakumar	15/06/13 to 31/05/14
	5.	Sri.Joy Antony	01/07/14 to 31/05/15
	6.	Smt.Sasikala	01/06/15 to 31/01/16
	7.	Sri.Pradeepkumar	01/08/2016 to 31/07/2019
	8.	Smt. Sindhu.V	07/08/2019
VI		SENIOR SUPERINTENDENT	
	1.	Smt.G.Kumari Amma	30/10/06 to 04/06/07
	2.	B.Krishnan Nair Smt.V.Latha, HC in Charge	7/6/07 to 21/05/08 21/5/08 to 28/5/08
	3.	Smt.Padmakshi.A.M	29/5/08 to 18/6/08
	4.	Smt.S.Leelamony	18/6/08 to 20/07/11
	5.	Shri.J.Mohanakumar	25/7/11 to 15/06/13
	6.	Smt.C.K.Kumari Renuka	06/07/13 to 04/05/15
	7.	Sri.Sankar.P	21/01/16 to 14/09/17
	8.	B.Sanalkumar	22/11/2018 to 31/05/2019
	9.	Sri.Harikrishnan.G	04/09/2019 and continuing

C. INTERNAL CONTROL MECHANISM

Manual of Office Procedure ordered by Government of Kerala is being followed by Kerala Water Authority. Biometric punching (Computerized attendance management system) is adopted in this office. Attendance register is also

maintained parallelly. Casual leave register is not maintained properly and not verified by the concerned authority.

As per Manual of Office Procedure, all sections has to maintain Personal Register. All Sections of this office both administrative and drawing branch is maintaining Personal Registers. But no scrutiny is made by the higher officers. Verification of personal register shall be insisted so that delay in processing of tappals can be avoided.

I Delay in Completion of work

Name of Work :- JNNURM – Improvements to Water Supply Scheme TMC and adjoining Panchayaths –Deposits works of TVPM Corporation – Supplying , laying, Joining Testing and commissioning of PVC /MS Pipes- Balance Works for Manvila Zone WP7 – Part.I

Ref:- G.O(Rt) No..J4/2161/17 dated 25.07.2017

Administrative sanction has been accorded by Government of Kerala for an estimated cost of Rs.14.037 Crore under corporation fund of Kerala Water Authority for completing the balance works under JNNURM Scheme for the packages WP7. Scope of the work is “ Improvements to Water Supply Schemes to Thiruvananthapuram Municipal Corporation and adjoining Panchayaths. Strengthening distribution networks supplying , laying, testing and commissioning of PVC pipe lines for Manvila Zone (WP7)”. Originally the subject work was awarded to M/s Ramakrishna contractor with the time of completion up to 15.9.2009. But the contractor could not complete the works within the time specified in the principal agreement. Even though extension of time of completion was allowed several times , the contractor could not complete the works upto 17.6.2014 and hence the works was terminated vide order No.KWA/JNNURM-PIU/WS-52/Pack VII/208 dated 7.7.2014 of the Project Coordinator. In this order it was also ordered that the Bank guarantee towards

performance security and Advance payments should be forfeited. After awarding this work rate revision came into force during 2014 and 2016 (DSOR).

Later the balance works was arranged on risk and cost basis and the work was awarded to Sri.Sivaprasad contractor with the PAC of Rs.86365730/- and the firm period of the tender is up to 08.01/2019. As per Chief Engineer's letter dated 22.03.2019 it was directed to report the present status of the subject work . But no reply is furnished by the Project Coordinator JNNURM, PIU, Thiruvananthapuram till 16.10.2019.

1. In this regard the following point shall be clarified to the Audit.
2. Whether the agreement has been executed by the contractor. If so, the number and date of agreement.
3. Firm period of the contract
4. Additional commitment if any by the way of arranging the work on risk and cost.
5. Whether any alternative arrangements was provided for solving the acute Shortage of water in the proposed area.
6. Details of forfeiting the details of performance security and advance payment.
7. Date of commencement of the work

II Unfruitful expenditure

Name of Work :- Water Supply Scheme to Erumeli Panchayath

As per order No.JB/WS1/44/2002/Vol.III dated 22.10.2010 of the Managing Director, Kerala Water Authority, Administrative sanction was issued for the Water Supply Scheme to Erumeli Panchayath for an amount of Rs.53000 lakhs. In this order the Managing Director has ordered "that the works will be completed over a period of 3 years (2010 -2011 to 2013 -2014)". Even after lapse of 5 years,

the scheme has neither completed nor put in use. This is highly irregular and violation of the order of Managing Director.

Scope of the work includes construction of 1LL GLSR at Kodithottam and construction of clear water pumping main and distribution system. As per letter dated 26.03.2019, the Superintending Engineer, P H Circle , Kottayam has reported that the construction of ILL GLSR at Kodithottam and clear Water Pumping main and distribution have been completed. The Superintending Engineer has also informed that the charging and commissioning of the scheme is delayed due to non-performance of the pumpset which was supplied by M/s.Kevin. However the scheme is dragged for the last five years and the investment is unfruitful.

On gathering the details it is understood that the pumps procured by the Divisional Officer is very low quality. Hence action shall be initiated against the tendering authority, for the supply and erection of motor which had not worked even a single day. Action shall be taken against the tendering authority and accepting authority of the goods received and the fact should be reported to Audit.

III Delay in commissioning of scheme

Name of Work :- WSS to Kozhenchery Panchayath Phase.1

Loss of Rs.287923/- to Kerala Water Authority due to the lack of proper guidance from KWA officials.

Administrative Sanction was awarded for the above subject works for an amount of Rs.950 Lakhs under SLSSC Vide As No .WA/72/2013 dated 7.9.2013 . Accordingly the components of the scheme such as raw water pumping main and 5 MLD WTP of WSS to Kozhenchery Phase.I has been completed 80% upto 13.7.2016 . The scheme was proposed to supply the portable water about 14000 People residing in Kozhencery Panchayth. After completing the 80% of the

scheme, tender was invited for supply Erection of raw water pumpset installation of transformer and construction of transformer building at Kaithavankadavu well site and this work was awarded to M/s Tescons project private limited, Kochi at their negotiated amount of Rs.9789364 with the time of completion of 6 months. M/s Tescons Project Pvt Ltd has been executed the agreement on 28.09.2017 and thus the work was to be completed on 27.03.2018. But the M/s Tescons Private Limited could not completed the works within the extended time of completion period.

On gathering the details it is revealed that the detailed Electrical Scheme for the implementation of the projects was submitted on 6/3/2018 to the Electrical Inspectorate, PTA for approval and the Electrical Inspectorate Authorities has been demanded a meeting with the Kerala Water Authority and the contractor for discussing the implementation of the scheme/project. The Electrical Inspector PTA Vide letter No.B-1389/2018/EP dated 13.6.2018 directed that an amount of Rs.6878/- Shall be remitted towards security deposit. Due to non-remittance of the meager amount further procedure was not continued for getting the power connection.

Due to the lack of proper guidance from the part of officials of Kerala Water Authority the scheme could not commissioned even after lapse of 6 years and there an amount of Rs.950 lakhs is idling without getting any benefit to the local people. Finally the work was terminated and arranged the work on the basis of risk and cost and an amount of Rs.287923/- lost to the Kerala Water Authority by the way of re-arranging the work. The loss sustained to Kerala Water authority shall be realized from the officials /Contractor and the fact of recovery should be intimated to audit.

IV Non-maintenance of Ledger, Journal & Trial Balance register

As per Kerala Water Authority manual and circular, it is specified that all ARU's should maintain, Trial balance , Ledger and Journal register for

strengthening of the Kerala Water Authority accounting system. The office of the Chief Engineer (Southern Region) has not maintained the above mentioned registers. The reason for the non-maintaining of the above registers shall be intimated to audit.

V Debit balance in Account Code 9219

On verification of trial balance from 01.04.2016 to 31.3.2019 it is seen that an amount of Rs.2, 32,651/- exist as debit balance in account code 9219. It reveals that the journal entry has not been done during the preparation of trial balance. Necessary action may be taken to rectify these defect under intimated to audit.

VI Cash Book

On verification of the cash book from 4/2008 to 3/2019 , the following defects were noticed.

1. Authentication of the writer of the Cashbook is not seen on many pages from 3/2010 to 7/2016.
2. Verification of the cash book by a person other than the writer is not seen from entered from 3/2010 to 7/2016.
3. Monthly abstract of cash book is not written from 3/2013 to 7/2016.
4. Closing to cash book has not been done from 2/2013 to 4/2013.
5. Leaving of pages of cash book blank without cancellation and attestation.

VII Balance in treasury account

On verification of the cash book , it is seen that an amount of Rs.3,36,279/- exist as treasury bank balance from as on 31.3.2019. Urgent action maybe taken to close the account and the amount with up-to-date interest shall be credited to Treasury savings account of Head Office, under intimation to audit.

VIII Balance in Non-Operative account

On verification of Bank Statement of Non Operative A/c No.(57027182523), it is seen that an amount of Rs. 246873 exist as bank balance as on 31.3.2019 . As per existing rule the amount credited into non operative account should be transferred to FM & CAO's account. Hence amount should be transferred to Head Office under intimation to audit.

IX Reconciliation of Operative Account

On verification of operative A/c No.67001089572 it is seen that there is difference of Rs.279625.75 between bank statement and cash book as on 31.3.2019 . The details are as follows.

Bank A/c No	Balance as per Bank statement	Balance as per cash book	Difference
67001089572	1480575.75	1200950	279625.75

It reveals the lack of reconciliation of bank account. The reconciliation should be done so that the balance in cash book and bank statement agree each other. The reconciled amount should be entered in cash book. Reason for non-reconciliation of bank account shall be intimated to audit.

Bank reconciliation statement as on 31.3.2019 shall be produced to audit for verification.

X Non crediting of interest to Non-Operative account

On verification of the statement of bank account No. 67001089572 and cash book, it reveals that the interest credited by bank for the period upto 3/2019 is not seen entered in cash book. As per existing norms any amount collected towards interest shall be credited into non-operative account. This practice is not done by this office .The amount credited by bank as interest should be taken in the cash book and remitted into Non-operative account under intimation to audit.

XI Irregular preparation of Bank reconciliation

As per vol.V of chapter V(4)(v) of Kerala Water Authority accounts manual 1993, bank reconciliation shall be done on a monthly basis and reconciliation statement in Form CB 25 to be prepared. But on verification the following irregularities were noticed.

1. Out of the three bank accounts, reconciliation was done for operative account only.
2. Reconciliation was not done for Treasury and Non operative account.
3. Reconciliation for operative account was done only upto 6/2018
4. Forms No.A,B,C,D and E are not seen attached with statement CB 25.
5. Even though bank reconciliation statement has been prepared upto 6/18 , the correctness of the statement is not ensured. Action may be taken to rectify these defects and intimate to audit.

XII Non Maintenance of non-operative control register

On verification of records it is seen that the office of the Chief Engineer(Southern Region) has collected revenue through CB2 receipt and remitted to Non Operative account through Chelan. But the non-operative control register and stock register for receipt book are not seen maintained.

On scrutiny of CB2 receipt, chalan and other records the following irregularities were found.

1. The duplicate of receipt no.007210 dated 6.7.2017 is written on the original Rt No.007211.This process is continued up to the Rt No.007216. The duplicate of Rt. No.007216 dated 9.10.2017 written on the original of 007217. It was corrected from Rt. No.007218 dated 10.11.2017. (by leaving the duplicate of Rt.No.007217 Care should be taken not to repeat such incidents.

2. The Rt.No is not specified in the cash book while preparing the cash book.
3. Reconciliation of non - operative account is not done. Necessary action may be taken to rectify these defects and intimate to audit

XIII Non-maintenance of registers

The following register are not seen maintained

1. Asset register
2. Audit objection register
3. Travelling allowance register
4. Register for recording special kind of level
5. Register for recording recoveries based on audit objections
6. Cash declaration register is seen maintained but not in proper form from medical reimbursement register (only from 2018). Action shall be taken to maintain the above register properly and intimate to audit.

XIV Deduction of bank charges

On verification of the bank statement of operative account upto 6/19 and reconciliation statement up to 6/18 , it is seen that the following amounts are debited by bank as bank charges.

As per reconciliation statement upto 6/18	-	24450.50
Bank statement 01.10.2018	-	354
08.02.2019	-	354
18.06.2019	-	265
	
		Rs.25423.50
		=====

Even though Kerala Water Authority is an autonomous body, the services are purely bonafied for public interest and hence the Kerala Water Authority is bound to get all concession just like government departments.

Urgent necessary action shall be taken to recredit the above mentioned amount and action may also be taken to avoid such debiting in future, under intimation to audit.

XV Service Book

1. Omission of Mandatory entries

On verification of the service Books produced for audit it is seen that the details of admission of employees to various schemes such as Group Insurance Scheme, State Life Insurance etc is not noted in the concerned pages of the Service Book and nominations there of is not pasted in the Service Book. Necessary entries in this regard shall be made in the Service Books and nominations shall be pasted in the concerned pages and intimated to audit.

2. Recasting of Earned Leave

As per G.O(P) No.75/07/Fin dated 27/02/2007, the leave earned by an employee @ $\frac{1}{22}$ for the period spent on duty can be recasted @ $\frac{1}{11}$ for the period spent on duty, on completion of 3 years of service. But in the case of the following employees, earned leave is not seen recasted.

Sri.Satheeshkumar.S, D/man Gr.II

Action may be taken to recast the Earned Leave of the above employees in view of the Government order cited and intimated to audit.

3. Recasting of Earned Leave prior to completion of 3 years of service

a. Sri.Abhilash.S, overseer Gr.III joined duty in Kerala Water Authority on the FN of 01.09.2006. But recasting of earned leave is seen done on 31.3.2008 instead of 01.09.2009. Earned Leave account of the incumbent shall be recalculated and intimated to audit.

4. Non –entry of LWA in the concerred page of Service Book.

a. Sri.Sudheer.P.S, D/man Gr.II has availed LWA for 3 years from 09.06.2018 for better employment abroad. But the details of LWA is not entered in the relevant page of LWA account (Page No.132) in the Service Book.

b.Sri.Satheeshkumar.S, D/man Gr.II has availed LWA for 5 years from 31.08.2019 for better employment abroad. But the details of LWA is not entered in the relevant page of the Service Book.

The above defects may be rectified and intimated to a audit.

5. Sri.Girishkumar.G.L is appointed as Overseer Gr.III through KPSC as per order No.KWA/JB/E2(B) 6061/2013 dated 07.06.14 and joined on 16.6.14. While continuing so, he was appointed through KPSC as D/man Gr.II and joined in Kerala Water Authority on 19.10.2015 FN. His appointment as D/man Gr.II is regularized and probation declared considering this as fresh appointment. 20 days of HPL accrued in the cadre of Overseer Gr.III is seen carried over and added along with the HPL accrued in the cadre of D/man Gr.II , which is a fresh appointment. Order/Rules, if any, allowing the same shall be reported to audit: If not, the leave account shall be recalculated afresh from 19.10.15 and intimated to audit.

6. Smt.Sreejakumari.K.N was recruited through KPSC and Joined in Kerala Water Authority on 04.10.2013 FN and probation declared in the category of overseer Gr.III on 04.10.15 . While continuing so, she was appointed as D/man Gr.II through KPSC and joined duty in Kerala Water Authority on 15.10.2015. Her appointment as D/man Gr.II is Kerala Water Authority is regularized and probation declared considering this as fresh appointment Earned Leave for the first year of service as D/man Gr.II is calculated @ $\frac{1}{22}$

But the leave earned by her in the cadre of overseer Gr,III is seen carried over and added along with the leave earned in the cadre of D/man Gr.II which is a fresh appointment. Order/Rules, if any, allowing the same shall be reported to

audit. If not, the leave account shall be recalculated afresh from 15.10.2015 and intimated to audit.

7. Smt.Sindhu.S, D/man Grade.III

Revision of pay as per G.O(P) No.26/16/WRD Dated 27.09.2016 is not recorded in the service Book. In the said pay fixation statement affixed in the Service Book, Second increment is seen sanctioned with effect from 01.10.2015. But the incumbent is eligible for the second increment only on 3.10.2015 consequent to declaration of probation. Necessary correction shall be made in the pay fixation statement and intimated to audit. Excess pay and allowances, if any disbursed consequent to the mistake occurred in the entry regarding date of declaration of probation in the pay revision statement shall be recovered and intimated to audit.

8. Sri.Sreekumar.S.S, D/man Gr.II

All details regarding personal memoranda shall be filled up.. Entry regarding surrender of Earned Leave as on 01.04.2008 not made in page no.113 of Service Book Vol.II.

9. Smt.Mariyam Manjilery , Fair Copy Superintendent

The incumbent was recruited through Employment Exchange and engaged in Kerala Water Authority as L.D.Typist on provisional basis for a period of 179 days and joined on 15.5.1989. She was allowed to continue in service after effecting one day break on completion of every 179 days ie on 10.11.1998 , 9.5.1990 & 5.11.1990. Her service is seen regularized with effect from 19.9.1990 as per order No.KWA/HO/E1-15106 Vol.III/91 dated 07.09.1994 (Page No.19 of Service Book Vol.I) Satisfactory completion of probation in the cadre of L.D.Typist is declared with effect from 20.09.1992 FN as per order No.CE/NR/E1-4557/96 dated 24.06.1996 of the Chief Engineer(Northern Region) (Page 25 of Service Book Vol.I) without reckoning the break of service mentioned above. This is irregular.

Hence probation in the category of L.D Typist shall be revised and excess pay & allowances disbursed shall be recovered. Surrender of Earned Leave for 15 days was sanctioned to the incumbent as on 10.07.92 FN and it is seen that she has availed Earned Leave for 15 days from 10.07.1992 to 24.07.1992 (Page no.43 of SB Vol.I) This is irregular. Hence leave accounts (both Earned Leave & Half Pay Leave) shall be recalculated excess payment, if any, maybe recovered under intimation to audit .

The defects noted above shall be rectified and intimated to audit.

XVI Calculation of Earned Leave

1. Sri.Sreekumar.S.S, D/man Gr.II
As per the entries made in page 31 of the Service Book Vol.II , the participation of the incumbent in the strikes held on 21.08.2012 & 08.01.2013 is treated as “ Dies –non” . But the said absence is not seen deduced while calculating Earned Leave.
2. Sri.Shine.S, UDC
While calculating Earned Leave for the period from 16.8.2016 to 12.12.2016, the earned leave availed from 16.08.2016 to 20.08.2016 (5 days) is not seen deducted. Also while calculating Earned Leave from 9.9.2017 to 03.06.2018, CML availed on 17.10.2017 & 25.10.2017 is not seen deducted.
3. Sri.Jayesh.K, UDC
CML availed on 28.02.2019 & 6.3.2019 is not seen deducted while calculating Earned Leave for the period from 01.04.2018 to 31.3.2019.
4. Sri.Sajankumar.S, UDC
Availed CML for 41 days between 09.01.2014 and 16.09.2014. While calculating earned leave, Only 7 CML is deducted instead of 41 CML.
5. Sri.Anoop.B.Nair, HC
CML availed on 22.2.2018, 12.3.2018 to 14.3.2018 and 19.3.2018 (5days) is not deducted while calculating earned leave.
6. Smt.Padmakumari, D/man Gr.II

CML availed from 21.11.2018 to 26.11.2018 (6 days) not deducted while calculating earned leave.

7. Smt. P,Meena.O.A

CML for 5 days availed from 18.7.2017 to 22.7.2017 and 9 days availed from 22.12.2017 to 30.12.2017 is not deducted while calculating earned leave.

The above mistakes shall be corrected and earned leave account shall be recalculated and intimated to audit.

XVII Attendance register

Office procedure in Kerala Water Authority is regulated as per the Manual of Office Procedure published by Government of Kerala. Accordingly all employees shall attend the office at the specified time and mark their attendance in the attendance register which will be kept under the custody of the Superintendent during the FN and AN sessions. Prior sanction has to be obtained for availing leave by applying for leave in writing except in case of emergencies.

On verification of the attendance register, the following are noted.

1	Smt.S.Sudhakumari D/man Gr.I	a. Availed 19½ casual leave till 31.10.17. Absence from 20.8.16 to 8.9.16,07.11.17 & 8.11.17 is not regularized. b. Availed CML on 26.12.17 and ½ day casual leave on 27.12.17FN which is irregular.
2	Sri.B.JayakumaranNair Head Clerk	Absence on 2.9.16,17.9.16,28.09.16,19.12.17, 30.7.16,17.12.16,30.12.16&31.12.16 not regularized.
3	Sri.P.Sankar Senior Superintendent	Absence on 19.12.16, 28.12.16 & 29.12.16 and from 14.11.16 to 24.11.16 not regularized.
4	Sri.Joy Joseph.J L.D.Clerk	Absence on 2.9.16,3.9.16,7.9.16,20.09.16 to 22.09.16, 24.9.16, 28.09.16, 01.10.16, 4.11.16 to 7.11.16,14.12.16 to26.12.16 &31.12.16 not regularised.

5	Sri.Anil Jose.C.E L.D.Clerk	Absence from 01.07.16 to 2.7.16, 20.8.16, 27.8.16, 2.9.16, 3.9.16, 25.10.16 to 31.10.16, 4.11.16 to 16.11.16, 3.12.16 to 5.12.16, 21.12.16 to 31.12.16 not regularized.
6	Smt.Naseema.K Fair Copy Superintendent	Absence from 01.09.2016 to 30.09.16 , 22.11.16 to 30.11.16 & 26.12.16 to 31.12.16 not regularized.
7	Smt.Anilakoshy Assistant Executive Engineer	Absence from 23.12.16 to 31.12.16 not regularized.
8	Smt.Susan John Assistant Executive Engineer	a. Availed Casual Leave on 20.9.16 & CML from 22.9.16 to 7.10.16 b. Absence from 28.11.16 AN, 29.11.16 & 30.11.16 , 02.9.16 not regularized
9	Smt.Ashalatha Assistant Executive Engineer	Absence from 28.11.16 AN, 29.11.16 , 30.11.16 and 01.12.16 not regularised
10	Sri.Rajesh.A.S Head Clerk	Absence on 15.12.16 , 28.12.16 to 29.12.16 not regularized.
11	Sri.Jayesh.K Head Clerk	Absence on 9.12.16 not regularised
12	Sri.Renjith.N Selection Grade Typist	Absence from 17.12.16 to 27.12.16 not regularized
13	Smt.Liji Francis L.D.C Prov.	Absence from 14.12.16 to 31.12.16 not regularized
14	Smt.Sheeja.P.S L.D.C Prov.	Absence on 8.12.16 not regularised
15	Smt.Prasannakumari.Y.R Assistant Engineer	Absence on 9.12.16, 24.12.16 AN, 29.12.16AN, 30.12.16 & 31.12.16 not regularised.
16	Sri.C.K.Ouseph Vehicle Inspector	Absence from 01.09.16 to 03.09.16, 17.09.16 to 20.09.16 not regularized.

The above absence shall be regularised by eligible leave, and the leave account shall be recalculated. Excess pay and allowances, if any, drawn shall be recovered and intimated to audit.

Similar cases, if any, may be examined and absence shall be regularized by sanctioning eligible leave. Leave account shall be recalculated and excess pay & allowances drawn shall be recovered and intimated to audit.

Casual leave registers shall be updated and produced to audit for verification.

XVIII Casual leave register

Rule 4 Appendix VII of part I KSR insists that a casual leave register shall be maintained in every office in from No.19. Casual leave register is maintained to this office for the year 2016, 2018 to 2019. On verification it is seen that the register is not authenticated by the concerned authority. The entries in the casual leave register do not agree with the attendance register. Lack of proper verification of Casual Leave register, attendance register etc resulted in availing more than 20 casual leaves in a calendar year. eg:

1. Sri.P.Sankar, Senior Superintendent availed 18 Casual Leave as on 31/08/2016. Casual Leave is sanctioned for four more days on 6/9/2016 to 8/9/2016 & 17/09/2016 and one absence on 02/09/2016.
2. Total Casual Leave availed by Smt.Naseema.K, Fair Copy Superintendent till 31.08.2016 is 5. The incumbent is seen absent from during the month 9/16. The no. of Casual Leave availed as per the entry for 10/16 is 11. As per attendance register No. Casual Leave is seen availed during 9/16. No Casual Leave is marked in Causal Leave register also for the month of 9/16 .

Similar cases shall be examined and rectified under intimation to audit.

XIX Pay Bill Register

I. On verification of the pay bill registers, it is seen that the details regarding date of joining duty of the employee, details of recovery towards each policy (LIC,SLI GIS etc) , policy number, details of GPF advance taken, amount of each instalment, number of instalments etc, date of relief in case of transfer, retirement etc is not seen entered. Allowance disbursed as “other allowance “ is not specified. These defects shall be rectified and intimated to audit.

II Excess pay & allowances disbursed

1.Sri.Harikrishnan.V.S, UDC

Time bound higher grade on completion of 15 years of service in the entry cadre is sanctioned to Sri.Harikrishnan.V.S with effect from 13.09.2019 as per order.No.KWA/CE(SR)/A2/1697/2017 dated 30.09.2019 . Accordingly his pay is fixed @ Rs.35,000/- with effect from 13.09.2019 as per order dated 30.09.2019 . But the salary for 9/19 of the incumbent is seen disbursed reckoning the basic pay as Rs.35,000/- with effect from 01.09.2019. This is irregular. Excess pay & allowances disbursed to the incumbent shall be recovered and intimated to audit.

2. Smt.Bindhu.I, D/man Gr.I

As per Rule 93 part.I KSR, an officer on half pay leave is entitled to leave salary equal to

- Half of duty pay ie half of the pay admissible had he been on duty during the period of leave.
- Dearness allowance applicable to the amount admissible under clause (i) above.

Exception in the above clauses as per GO(P)No.73/2017/ Fin dated 25.5.2017, is in case of officers whose basic pay does not exceed Rs.35,700/- in the revised scale of pay where in the officer is eligible for full DA.

Smt.Bindhu.I has availed HPL for 5 days during 7/18, 4 days during 10/18, 5 days during 6/19 and 9 days from 27.8.2019 to 4.9.2019. She was enjoying basic pay @ of Rs.36,800/- during 7/18,10/18,6/19& 8/19 and @ Rs.37,800/- from 9/19

onwards. As per the Government Order dated 25.5.2017 cited above, the incumbent is not eligible for full DA during the period on Half pay leave. But full DA is seen disbursed. Excess pay & allowances disbursed shall be recovered and intimated to audit.

XX Non-recovery towards SLI, GIS, etc.

As per Rule 22A Part I KSR and G.O(P)No.556/08/Fin dated 16.2.2008, all new entrants in Government service shall subscribe to SLI policy within one month of joining duty GIS was extended to the employees of Public Sector Undertaking and Semi Government bodies as per GO(P) No.26/04/fin dated 12.01.04. On verification of the salary bill for 9/19 it is seen that SLI &GIS is not seen recovered from the salary of the following staff .

Sl.No	Name & Designation	SLI	GIS
1	Sri.G.Sreekumar , CE	Nil	Nil
2	Sri.K.Ajayakumar , DCE	Nil	Nil
3	Smt.Sindhu.V, AO	Nil	Nil
4	Smt.Suma.P.A, EE	1000	Nil
5	Smt.Prasannakumary Y.R, AEE	Nil	Nil
6	Smt.Anitha.SS, AEE	Nil	Nil
7	Sri.Majeevan.S, AEE	Nil	Nil
8	Smt.Seeja Selin, AEE	Nil	Nil
9	Sri.G.Harikrishnan, SS	Nil	Nil
10	Smt.Reesha.J.J, CA	Nil	Nil
11	Sri.Anoop.B.Nair, HC	Nil	Nil
12	Sri.Girilal.J.V, H.C	Nil	Nil
13	Sri.Sajankumar.S, U.D.C	Nil	Nil
14	Smt.Manjusha.V.T L.D.C	Nil	Nil
15	Smt.M.Mariyam, FCS	Nil	Nil
16	Sri.Renjith,N, Sel.Gr.Typist	Nil	Nil
17	Smt.Samlet.Y, Sel.Gr.Typist	300	Nil
18	Smt.Sudhakumary.S, D'man Gr.I	Nil	Nil
19	Sri.Vijayakumar.V,D'man Gr.I	Nil	Nil
20	Smt.Padmakumari.R, D'man.Gr.II	Nil	Nil
21	Smt.Sindhu.S, D'man Gr.II	300	Nil

22	Si.Abhilash.S, D'man Gr,II	Nil	Nil
23	Sri. Ouseph C.K. V.I	Nil	Nil
24	Sri.B.Gopakumar,Dr.II	Nil	Nil
25	Sri.G.Vijayakumar,Peon	Nil	Nil
26	Smt.Meena.P, Peon	300	Nil

Reason for non –recovery towards SLI/GIS in respect of the above officers may be intimated to Audit.

XXI Irregular payment of allowances

1. Treasury duty allowances

In the pay revision order dated 19.01.2012 special allowance is allowed to Peons attending treasury duty. Special allowance for handling cash was introduced by government considering the risk involved in the handling of cash drawn from treasuries (Bank in the case of Kerala Water Authority) in bulk mainly for payment of salaries. But due to the introduction of electronic methods of transaction, cash transaction has undergone drastic changes and now almost all salary payments and other claims including contingent claims are transferred electronically to Bank or account of employees and other beneficiaries. Thus offices are not dealing with physical cash government, as per GO(P) No.125/2017/81/fin dated 23.09.2017, discontinued with effect from 01.04.2017 the special allowance allowed to various categories of employees handling cash.

On verification of the pay bill registers it is seen that the above allowances is disbursed to the following employees.

Smt.M.O.Lathakumari, Lascar

@ 150-per –month from 3/16 to 7/16

Smt.Meena.P, Office Attendant

Rs.500/- for 11/2016 and @ Rs.150/- per month from 02/16 to 9/17

Sri.G.Vijayakumar, Office Attendant

@ Rs.150/- per month from the salary for 10/17 and continuing.

Regarding (1) & (2) above, it may be ascertained whether the employees had dealt with physical cash during the above period & previous periods, if any, during their incumbency in this office. If not, the erroneous payment made shall be recovered and intimated to audit. Regarding (3) above, the allowance shall be discontinued with immediate effect and the erroneous payment made from 10/17 onwards shall be recovered and intimated to audit.

2. Allowances for handing cash

Special allowance for handling cash was introduced by Government considering the risk involved in the handling of cash drawn from treasuries (Bank in the case of Kerala Water Authority) in bulk mainly for payment of salaries. But due to the introduction of electronic methods of transaction, cash transaction has undergone drastic changes and now almost all salary payments and other claims including contingent claims are transferred electronically to Bank or account of employees and other beneficiaries. Thus offices are not dealing with physical cash. Government, as per GO(P) No.125/2017/81/fin dated 23.09.2017, discontinued with effect from 01.04.2017 the special allowance allowed to various categories of employees handling cash.

Cash handling allowance @ Rs.300/- per month from 01/16 to 9/16 and @ Rs.450/- per month from 02/16 to 10/17 is seen disbursed to Smt.L.Sasikala J.S. It may be ascertained whether the employee had dealt with physical cash during the above period and also previous period during her incumbency in this office. If not, the erroneous payment made shall be recovered and intimated to audit.

3. Other allowances

Sri.Ouseph.C.K, Vehicle Inspector

An amount of Rs.160/-pm is seen disbursed as other allowance to Sri.Ouseph.C.K, Vehicle Inspector with effect from the salary for 11/15 to 9/16 and the total amount comes to Rs. 1760(11x60).

In the pay revision order No.G.O (P) No.58/2012/Fin dated 19.01.2012 no allowance is sanctioned to Vehicle Inspector . Hence he is not eligible for getting any allowance . Hence the erroneously disbursed other allowance are to the incumbent may be recovered and intimated to the audit.

2. Sri.Babu.K.T, V.I

An amount of Rs.160/- is seen disbursed as other allowance to Sri.Babu.K.T Vehicle Inspector for the month from 7/15 to 8/15 and the total amount comes to Rs.320/- (160x2).

In the Pay Revision order No.58/2012/Fin dated 19/01/2012 no allowance is sanctioned to Vehicle Inspector. Hence he is not eligible for getting any allowances. Hence the other allowance disbursed to the incumbent erroneously may be recovered intimated to the audit.

XXII Discontinuance of premium towards SLI&GIS

On verification it is seen that recovery towards Group Insurance Scheme is effected during 11/2017 to 01/2018 from some employees and discontinued. No deduction is effected in certain cases. Details are noted below.

Sl. No	Name and Designation of employee	Rate	Months for which deductions effected
1	Sri.G.Sreekumar, CE	Rs.600/-	11/17,12/17,01/18
2	Sri.Ajayakumar.K, DCE	Rs.600/-	11/17,12/17
3	Smt.SheejaRani, EE	Rs.600/-	11/17,12/17
4	Sri.A.Pradeepkumar, AO	No recovery	
5	Sri.Sankar.P, SS	-do-	
6	Smt.Y.R.Prasannakumari,AEE	Rs.600/-	11/17,12/17,01/18
7	Sri.Sajankumar.S, UDC	Rs.400/-	11/17,12/17,01/18

8	Smt.L.Sasikal.J.S	No recovery	
9	Sri.Jayakumaran Nair, HC	-do-	
10	Smt.Sudhakumari.S, D/man.I	Rs.500/-	11/17,12/17,01/18
11	Sri.Renjith.N.Sel.Gr.Typist	Rs.1000/-	11/17,12/17,01/18
12	Smt.Sreelatha.T, LDT	No recovery	
13	Smt.Padmakumari.R, D'man.II	Rs.500/-	11/17,12/17,01/18
14	Sri.Ouseph.C.K, V.I	Rs.600/-	-do-
15	Sri.Gopakumar.B, Driver	Rs.400/-	-do-
16	Sri.G.Vijayakumar, O.A	Rs.500/-	-do-
17	Smt.M.Mariyam.FCS	Rs.600/-	-do-
18	Smt.V.S.Vasanthakumari, AEE	No recovery	

Reason for discontinuing the recovery towards GIS is case of employees noted against Sl.Nos. 1,2,3,6,7,10,11,13,14,15,16&17 and non-recovery in case of employees noted against Sl.No.4,5,8,9,12&18 shall be intimated to audit. Also inform whether the amount recovered as mentioned above were deposited against the individual GIS policy numbers of the employees.

XXIII Omission of mandatory entries in SB

On verification of service book of Sri.Vijayakumar.V, the following defects were noticed.

Sri.Vijayakumar.V entered into the service of Kerala Water Authority as overseer Gr.III on 26.11.1996 FN through Kerala Public Service Commission. But entry regarding details of initial appointment such as Public Service Commission advice No & date , No & date of appointment order issued by Kerala Water Authority etc are not entered in the service Book. Also the personal memoranda regarding name of employee, date of birth etc which are mandatory is not filled up. His probation is to be declared on FN of 26.11.1998. In the proceedings of declaration of probation, it is noted that probation is satisfactorily completed on 25.11.1998 AN and this date is entered in page No 16 of the service book as date of declaration of probation. In page No.19 of service book, the date of declaration of probation is written as 26.11.1998 AN. These defects shall be

rectified under intimation to audit. Excess pay if any, disbursed to the incumbent due to the difference in date of declaration of probation may be recovered and intimated to audit.

XXIV Uniform Allowance

Government, vide circular No.38/2017/Fin dated 23.05.2017 had issued instructions to streamline payment of uniform allowance and to enforce uniform among officers who are paid uniform allowance. Accordingly uniform allowance will be paid as reimbursement to the cost incurred for purchase of uniform. The allowance shall be paid subject to production of claim from the employees, supported by the undertaking specified therein.

Uniform allowance is seen sanctioned to Sri.P.J Joseph, Duffedar, Sri.B.Gopakumar, Driver and Sri.Renjith Divakaran, Driver for the financial year 2017-18 and to Sri.P.J.Joseph and Sri.B. Gopakumar for the financial year 2018-19 as per order no.KWA/CE(SR)/A2/357/18 dated 23.01.2018 and 25.02.2019 respectively, without observing the instructions issued in the government order cited.

The said Government Order insists that all employees who are in receipt of uniform allowance should wear uniform during their duty time. If any employee is found not in uniform while on duty time, action should be initiated (with notice to the delinquent) to recover full amount of allowance paid along with penal interest @ 12% per annum till the date of recovery.

Disbursement of uniform allowance shall be in accordance with the instructions issued vide the government circular cited. Instruction in the government circular shall be adhered to and intimated to audit.

XXV Travelling Allowance

On verification of file No.KWA/CE(SR)/E4/2509/19, it is seen that an amount of Rs.5085/- (Rupees Five thousand and eighty five only) is claimed and

disbursed towards travelling allowance for the journey performed by Sri.Anoop.B.Nair as per order No.KWA/JB/E1-1000/2019 dated 19.07.2019 in connection with "Operation purse strings" to PH Sub Division, Edathua.

The amount admissible for the above journey is noted below.

Journey from Headquarters to P H Sub Division, Edathuva on 23.07.2019	- Rs.860
Halt from 10.10AM to 30.07.2019 11.10AM at Edathuva (except 28.07.2019 Sunday)6days	- 6xRs.320 =Rs.1920
Return journey on 30.07.2019	- 860
Total claim admissible	- 860+1920+860
	- Rs.3640/-
TA claimed	- Rs.5085/-
Excess to be recovered	- 5085 - 3640
	- Rs.1445/-

(Rupees One thousand four hundred and forty five only)

The excess amount claimed and disbursed shall be recovered and intimated to Audit.

XXVI Stamp Account Register

On verification it is seen that stamp account register is not maintained properly. The register is not closed on a daily basis. Hence the amount of stamp issued on a particular date in the stamp a/c register do not agree with the value of stamp as per the despatch register on that date. The above defects shall be rectified and intimated to audit.

XXVII Unclaimed Securities/EMD

1. On verification of the register of valuables, it is seen that the following securities /EMD remain unclaimed .

Sl.No	Name of Firm/Contractor	Name of work	Document No& Amount
1	M/s.T.O Abraham & Co. Ramanchira, Thiruvalla	Thiruvananthapuram Interim Augmentation Water Supply Scheme	B.G.No.2/99 Dated 01.03.99 Rs.9,80,000/-
2	M/s.K.S.C.Ccorp Ltd. Gandhi Nagar, Kochi-20	Purchase of fuel to Vehicle Nos. KL01-7180 & KL01-7272	Rs.8000/-
3	M/s .Vijaya Press Thiruvananthapuram	Printing NIT	Pay order No. 090587 695064002 Rs.970/-
4	M/s .Sonic Infosystems, Pattom, Thiruvananthapuram	AMC of computers & Printers	Rs.1600/-

As per para 15:4:1 of KPWA code the balance under deposit, unclaimed for more than three completed years should be credited into revenue as lapsed deposit. Hence urgent action may be taken to forfeit the above amount with upto date interest and credit it to NoP account.

2. As per the entries in page No.12 & 13 of the register of valuables it is seen that the EMD submitted by M/s.Cordial company, Kanjirampara, Thiruvananthapuram, FD No.00488969 dated 30.05.2000, of Canara Bank, Sasthamangalam for Rs.50,000/- is forfeited. Details reg. amount forfeited account number to which the amount is transferred etc may be intimated to audit along with attested copy of relevant page of bank statement.

XXVIII Outstanding paras of Local Audit Reports of A.G.

It is observed that 14 audit paras towards local audit report of Accountant General detailed below is pending in this office.

2006-07	: 1
2008-09	: 1
2011-12	: 1
2014-15	: 3

2015-16 : 4

2016-17 : 4

Acknowledgment

The office of the Chief Engineer(Southern Region), Thiruvananthapuram was very co-operative in the smooth conduct of the audit.



Internal Auditor

constituted



**For Accounts Member
FM&CAO(i/c)**