

**INTERNAL AUDIT REPORT OF THE OFFICE OF THE
SUPERINTENDING ENGINEER , PH CIRCLE,
ALAPPUZHA**

**PERIOD OF AUDIT: 04 -03- 2020 TO 12 -03-2020
PERIOD COVERED: 1-11-2013 TO 31-3-2019**

AUDIT TEAM

SMT. S USHADEVI , ACCOUNTS OFFICER

SRI. K. P. RAJAGOPAL, JUNIOR SUPERINTENDENT

SRI. B.MANOJ, HEAD CLERK

INTERNAL AUDIT REPORT OF THE OFFICE OF THE
SUPERINTENDING ENGINEER , PH CIRCLE, ALAPPUZHA FOR THE
PERIOD 2014 -2019

PART I

A. Introductory

Public Health circle, Kottayam was having jurisdiction in three Districts namely Kottayam Alappuzha and a part of Pathanamthitta District. Considering the heavy work load in PH Circle Kottayam and this affect the progress of works in three districts and JICA Project Cherthala was also commissioned as per the order No. KWA//JB E2(A)\8113/2013 dated: 5-10-2013 of MD a new circle namely , PH Circle Alappuzha was formed in order to streamline the works and for attaining the progress .

The Circle Office is headed by the Superintending Engineer who is functioning under the Chief Engineer, Central Region, Kochi. The Superintending Engineer exercise administrative and technical control over the Divisions under him. Processing and finalization of tenders, issue of work orders etc., are also being carried out by him. There are two Divisions viz. PH Division, Alappuzha and UIDSSMT Project Division, Alappuzha under the Circle.

Public Health Division is responsible for the maintenance of various Water Supply Schemes and collection of water charges in Alappuzha District except Kuttanad Taluk. There are five Sub Divisions under the Division viz., HW Sub division, Thycattussery, PH Sub division, Alappuzha, PH sub division, Cherthala, WSP sub division Haripad and WSP sub division

Mavelikara.

B. Officers in charge

Superintending Engineer

1	Smt. Jasmin. K	01.11.2013 to 26.11.2014
2	Sri. P.K. Reghuprasad	26.11.2014 to 04.12.2014 (27.11.14 to 04.12.14- CML)
3	Smt. Juliet Joseph	05.12.2014 to 11.01.2016
4	Sri. V.K. Ajayan	11.01.2016 to 31.05.2019
5	Smt. Sandhya.P (PA to SE)	01.06.2019 to 20.06.2019 (Additional Charge)
6	Sri. V.M. Prakasan	21.06.2019 to continuing

P A to Superintending Engineer

1	Smt. R. Anitha	01.11.2013 to 09.12.2013
2	Smt. C.A. Anitha	27.12.2013 to 04.07.2015
3	Smt. P. Sandhya	06.07.2015 to 25.07.2015
4	Smt. K. Vijayambika	03.08.2015 to 31.07.2017
5	Smt. P. Sandhya	18.09.2017 to 12.11.2019
6	Smt. A. Sheeja(PM, UIDSSMT)	13.11.2019 to 11.12.2019 (Full Additional Charge)
7	Smt. Asha Raj. N	12.12.2019 to Continuing

Accounts Officer

1	P.R. Reghukumar	11.11.2013 to 31.05.2016
2	Smt. Sheelakumari (JS, PHC, ALP- Additional Charge)	31.05.2016 AN to 16.08.2016
3	Sri. Jayaseelan. L	17.08.2016 to 28.12.2016
4	Smt. Sheelakumari (JS, PHC, ALP- Additional Charge)	29.12.2016 to 24.06.2017
5	Smt. Susan Jacob RO, P H Dn., ALP(Addl. Charge)	25.06.2017 to 19.09.2017

6	Smt. Susan Jacob	20.09.2017 to 30.03.2019
7	Smt. Saibiya. PA RO, P H Dn., ALP(Addl. Duty)	30.03.2019 AN to 23.07.2019
8	Sri. M. Vencent, DAO, UIDSSMT (Addl. Charge)	24.07.2019 to 30.07.2019 FN
9	Sri. Rajasekhara Kurup. S	30.07.2019 FN to 30.07.2019 AN
10	Sri. M. Vencent, DAO, UIDSSMT (Addl. Charge)	30.07.2019 AN to 14.08.2019
11	Smt. P. D. Geetha	14.08.2019 Continuing

Junior Superintendent

1	Smt. S. Usha Devi	04.11.2013 to 25.01.2016
2	Sri. M. Bijimon, UDC, PHC, ALP (Additional charge)	26.01.2016 to 16.02.2016
3	Smt. Sheelakumari. S	16.12.2016 FN to 24.06.2016
4	Sri. P.K. Manimon, UDC, PHC, ALP (Additional Charge)	25.06.2017 to 10.10.2017
5	Sri. Susan Varghese	11.10.2017 to Continuing

C. Financial analysis

Year	Establishment Expenditure	Capital Expenditure	Revenue Expenditure
2014- 15	73.68		
2015-16	86.36		
2016-17	74.56		
2017-18	118.41		
2018-19	101.49		

D. Details of Bank account maintained

<u>Head</u>	<u>Purpose</u>	<u>Cash Book Balance</u> <u>as on 31-001-20</u>
Account No (Operative) 67251785846	Estt.	2752246
Account No (Non Operative) 67263337357	Non Operative	214875

E. Internal Audit

The Internal Audit this office by Audit Wing was not conducted till date.

PART II

A Major Irregularities

UIDSSMT – Augmentation of water supply scheme to Alappuzha Municipality – Supplying, laying, testing, and commissioning of 1000 mm (OD) HDPE pipe from east of Pacha bridge to Treatment plant at Karumady for raw water pumping main (5435m) reach III and maintenance for a period of 36 months after commissioning- need for amending conditions

Agt. No. 30/SE/PHCK/2013-14/UIDSSMT dated 16/01/2014.

A major water supply scheme under ‘UIDSSMT’ scheme of Central Govt. meant for Alappuzha Municipality and adjoining 8 Panchayaths with intake well at Kadapra, Thiruvalla and 62 MLD WTP at Karumadi has been

commissioned on May 6th of 2017. The Raw Water Pumping Main (RWPM) having a total length of 19.30 km was laid in three reaches. Tender for the work of Supplying, laying, jointing, testing and commissioning of 1000mm (OD) HDPE pipe from east of Pacha Bridge to Treatment plant at Karumadi for the Raw Water Pumping Main (5435m) reach –III and maintenance for a period of 36 months after commissioning was invited by the Superintending Engineer, PH Circle, Kottayam. The scope of the tender covers Supplying, laying, jointing, testing and commissioning of Raw Water Pumping Main for a length of 5435m from east of Pacha Bridge to Water Treatment plant at Karumadi (Reach-III) including maintenance of the Raw Water Pumping Main for a period of 36 months after commissioning of the scheme. Inter connection of Raw Water Pumping Main up to 3m in to the boundary of Water treatment Plant, under water crossing at Thakazhy River (National Water Way) as per the norms of inland Water Ways Authority of India, Culverts, Canals, Thodu Crossings as per the norms of PWD, Railway crossing as per the norms of Railway Authority by Push Through method, necessary scouring arrangements, providing control valves, air valves, Inspection chambers and other essential works also come under the scope of this work.

The Empowered Committee in its 44th meeting held on 02.01.2014 at Thiruvananthapuram chaired by Honorable Minister, decided to award this work to the lowest successful bidder Sri. M.V.Viswnathan, Mecheril House, Edayar, Aluva for an amount of Rs. 19,42,11,809.00 (Rupees Nineteen Crore Forty Two Lakh Eleven Thousand Eight Hundred and Nine Only) which is 15.86% above Estimate based on 2012SoR.

The agreement was executed vide No. 30/SE/PHCK/2013-14/UIDSSMT

dated 16/01/2014 and the work started. Office of the Superintending Engineer (PH Circle) Alappuzha was formed on 06.12.2013 and during the progress of work the respective file was transferred to PH Circle Alappuzha from P. H. Circle Kottayam. The work was completed by using 3947m of HDPE pipe manufactured by M/s. Time Techno Plast Ltd. and 1103.10m of HDPE pipe by M/s. Purma Plast Ltd. and the scheme was commissioned on 06th May 2017. 'Purma Plast' brand pipe was laid from Kelamangalam Bridge to Railway cross at Thakazhy mixed with 'Time Techno Plast' brand pipe.

The laying of RWPM having a total length of 19.30 km was awarded in three packages, and breakages are occurring only in the M/s. PURMA plast brand pipes laid in the IIIrd reach undertaken by Sri. M. V. Viswanathan vide agreement No. 30/SE/PHCK/2013-14/UIDSSMT dated 16/01/2014. Frequent Leakages occurring in the stretch of pipeline from Kelamangalam Bridge to Railway cross at Thakazhy, warrants the replacement of that particular portion of the pipeline. With this defective pipe uninterrupted water supply cannot be ensured to Alappuzha municipality and adjoining Panchayaths. Contractor is bound to replace defective pipe / equipment / any other materials during the guarantee period of 36 months after commissioning the scheme as per the agreement. Because of the irresponsible attitude from the contractor side at times, the department had to arrange the leak rectification works through other contractors at risk and cost of Sri. M. V. Viswanathan.

Occurrence of frequent leakages and interruption in water supply has led to public agitation and severe criticism from various corners, series of articles in newspapers tarnishing the image of Kerala Water Authority. This matter has come up for consideration at higher level of KWA and there is no meaning in continuance of contract if the contractor is not willing to replace the defective

pipe. Hence the contractor was asked to take necessary steps to replace the defective portion of the pipe line supplied and laid by him, for ensuring uninterrupted supply of water to the public of Alappuzha Municipality and adjoining Panchayaths as it is the only permanent solution for the frequent leakage of pipe line and interruption of water supply. But he has not taken any steps to replace the defective portion of the pipeline. This situation clearly warrants attraction of the clause 4.8.1(C) and consequent action becomes necessitated. This particular clause was introduced in the NIT of a 'supply and laying' contract, to get the items replaced, if found defective during the guarantee period and the contractor had agreed this condition.

Final notice of termination was issued to the contractor. In response to this the contractor submitted a representation to the Managing Director, Kerala Water Authority and a meeting was arranged to hear the issues raised by him on 30/05/2019 in the chamber of Technical Member. After hearing the contractor, a meeting with officials concerned was also conducted. Following decisions were taken in this meeting;

- 1) Contractor and pipe manufacturer cannot be spared from the responsibility of the pipe failures. The manufacturer was selected by the contractor and KWA doesn't have any direct involvement with the manufacturer.
- 2) Cost towards leak rectification work including road restoration charges shall be recovered from the contractor.
- 3) Since the leakages are due to inferior quality of pipe, the whole pipes (M/s. Purma) shall be replaced under the risk and cost of the contractor, if he is not willing to replace it.

- 4) Recommended to black list the Manufacturer M/s. Purma Plast Ltd. And the contractor, Shri. M.V. Viswanathan if he is not ready to replace the whole pipe supplied by M/s. Purma Plast Ltd.

Based on this decision the contractor was addressed from this office to inform within seven days, his willingness to replace the defective pipe. No reply has been received from the contractor. Thus the contractor has failed, neglected and refused to act as per the terms and conditions of the contract agreement executed vide agreement No. 30/SE/PHCK/2013-14/UIDSSMT dated 16/01/2014.

In the above circumstances and based on the minutes of the meeting conducted on 30.05.2019, it is decided to terminate the contract as envisaged in the notice issued to the contractor vide letter No. KWA/PHC/ALP/A5-2997/08/Vol. II dated: 26.03.2019 and to replace the defective pipe at the risk and cost of the contractor. The exact liability due to termination of the contract can be determined only after arranging the replacement work and after quantifying the liability in accordance with the contract. Security deposit and all guarantee submitted by the contractor shall be forfeited and deposited with KWA.

After that the contractor submits a letter to the Managing Director, Kerala Water Authority and he reported his willingness to replace the defected HDPE pipes with 900mm dia (8mm thick) MS pipes. High level meetings were held in Trivandrum on 06.11.2019 & 11.11.2019. Based on the minutes of meeting held on 11.11.2019, it was decided to cancel the termination proceedings and informed to the contractor to start the replacement work.

The contractor placed the supply order to the pipe manufacturer and we have given intimation letter to M/s. CIPET for conducting the third party inspection test on MS pipes. The pipe test was conducted on January 2020 and 648 meters of pipe delivered to the site.

As per Government Order No 202/2020/WRD dated 04.03.2020 it was directed to start the work, assuming that the permission were obtained from both PWD and KRFB. On the basis of earlier discussions and government order separate letters were sent to PWD for obtaining the road restoration estimate. But it was not received till date. Hence the KWA project division prepared an estimate for road restoration work and submitted to The Chief Engineer, KRFB, Thiruvananthapuram, through The Chief Engineer, Central Region, KWA for vetting.

The above instances reiterates the need for taking more precautions in awarding the work by in cooperating additional conditions in the agreement to safeguard the interest and image of Kerala Water Authority .

- 1 Name of work : Deposit work – -ICADP _Drinking Water Supply to Arattupuzha Fishing Villages- Construction of Pump House & Toilet at GLSR Perumbally and construction of Mallikkaattukadavu, Supply and erection of Centrifugal pump set & Accessories at new pump house in Perupally GLSRand Mallikkattukadavu Supplying and laying 160 mm PVC (10 Kg/ c,2) piumping main from GLSR Perumpaly to Valiyazheekal OH Tank -2500m, and laying 100 MM PVC(6 Kg)/CM2) distribution line 4300 m in Arattupuzha Fishing village – Non Imposition of Fine**

Name of contractor Praveen Kumar V, Ambady House , Kakkarappally PO,

Cherthala

Agreement No.02/18-19/SE/PHC/ALP/ dated: 5-05-2018

Accepted PAC: Rs.9891655/-

Date of completion : 6 months (due on 4-11-18.)

The work had to be completed before 4-11-2018 and the same was extended up o 4-02-2019 vide order No. KWA/PHC/ALP/A1-232/14 dated: 17-2-18. But the contractor has requested further extension up to 31-05-2019 and the Superintending Engineer has sanctioned the same after imposing a nominal fine of Rs 5000/-. The fine seems not genuine. This is a total violation of NIT Condition of clause 8-10-01 . As per the NIT Condition the fine should be imposed at the rate 0.5% of the cost of balance work for every one week for delay occurred in completing the whole work subject to maximum of 10% contract value. This means the contractor is not interest the safeguard the spirit of KWA to implement the work and delaying inordinately. But on verification it is noted that the agreement for the time of extension is not executed on the basis of NIT Condition and there is also a major lapse from the part of KWA officials. Remarks on the above observation shall be furnished to audit.

2 Name of work : AMRUTH – Augmentation & Modernization of Water Supply distribution System in Alappuzha Municipality Phase I Construction of 12 LL OHSR and allied work at Thathampally

Name of contractor Abu Mathew , Kayikel, Peruva , Kottayam

Agreement No.07/18-19/SE/PHC/ALP/ dated: 14-08-18

Accepted PAC: Rs.33274584/-

Date of completion : 12 months (due on 13-0819.)

As per the work order, the time of completion expired on 13-0819. The letter dated: 23-07-2019 the contractor has requested to grant him time extension until March 2020 (7 more months) without imposing. But SE KWA has extended time of completion up to 28-02-2020. Without imposition of fine , the time of completion extended 28-02-2020. Hence the audit observed that , this offices had extended time of completion two time Without imposing fine. Reason for non imposition of fine shall be reported to audit.

3 Name of work : AMRUTH – Augmentation & Modernization of Water Supply distribution System in Alappuzha Municipality Phase I Construction of 21 LL OHSR and allied work at Kommady - Non Imposition of fine for delayed execution of agreement

Name of contractor Abu Mathew , Kayikel, Peruva , Kottayam

Work Order No. KWA/CE/CR/D7/ALP/4218/17(A) dated: 7-5-2018

Agreement No.3/18-19/SE/PHC/ALP/ dated: 07-06-18

Accepted PAC: Rs.52200000/-

Date of completion : 12 months (due on 6-06-19)

As per the work order, the time of completion expired on 6-6-2019. The letter dated: 23-5-2019 the contractor has requested to grant him time extension until February 2020 (8 more months) without imposing penalty . The reason stated was he was not able to commence the work due to heavy

monsoon and 2018 flood. The excavation in the sandy soil was not possible because of the mobility problem of the excavators and dumper in sandy soil and sliding along the side of the excavated sit. But SE KWA has extended time of completion up to 5-12-2019. In his letter dated 27-11-2019 without imposing fine, the contractor has requested for a further extension up to 30-4-2020 the reason stated was heavy rain. Considering the requested the SE granted further extension up to 31-03-2020 This is totally wrong. The action is beyond the delegation of Powers since the file reveals any ratification obtained from The Chief Engineer. Hence the audit observed that , this offices had extended time of completion two time Without imposing fine. Remarks on the anove observation shall be reported to audit

4 Name of work : AMRUTH – Augmentation & Modernization of Water Supply distribution System in Alappuzha Municipality Phase I Construction of 21 LL OHSR and allied work at Kommady - Non Imposition of fine for delayed execution of agreement .

Name of contractor Abu Mathew , Kayikel, Peruva , Kottayam

Work Order No. KWA/CE/CR/D7/ALP/4218/17(A) dated: 7-5-2018

Agreement No.3/18-19/SE/PHC/ALP/ dated: 07-06-18

Accepted PAC: Rs.52200000/-

Date of completion : 12 months (due on 6-06-19)

As per the PWD manual 2012 Rule 2009(6) the contractor should execute agreement within 14 days from the work order, after 14 days a grace period of 10 days with affine of 1% of the contract amount subject to a

minimum of Rs. 1000/ and maximum of Rs. 25000/- and thereafter the offer will be rejected and the work awarded to the next lowest tenderer . As per this office work order the contractor had to execute the agreement within 20 days from the work order. But the subject work the contractor had executed agreement only on 06-06-2018 instead of due date on 22-05-2018. No sanction order for extension and no fine is seen imposed for the delayed execution of agreement. Reason for non compliance of NIT condition shall be reported to audit.

Quotation Register / Tender Register

Instead of using separate registers single register is seen used.

Quotations sanctioned above the estimate rate

The following quotations are seen sanctioned above the estimate rate

1 Mace. of RWSS to Alappuzha shifting of stacked dead materials from P H Division store Alissery to nearest places for handing over site to PSC (Cast-iron pipes 200 mm, 300 mm, 350 mm, 400mm and 500 mm Dia pipes)-
Quotation No. 09/2017-18/EE/PHA dated: 04-12-17 Above 9% of estimate rate

2 Mace. of RWSS to Alappuzha shifting of stacked dead materials from P H Division store Alissery to nearest places for handing over site to PSC (AC pipes at to 250 mm dia) Quotation No. 11/2017-18/EE/PHA dated: 04-12-17 Above 9% of estimate rate

3 Mace. of RWSS to Alappuzha shifting of stacked dead materials from P H Division store Alissery to nearest places for handing over site to PSC (Convey And stock AC/CI/DI pipes to the specified location using crane.

Quotation No. 10/2017-18/EE/PHA dated: 04-12-17 Above 9% of estimate rate

1000mm HDPE pipe leak rectification at Kelamangalam Kurisady supply of materials 1000 mm plange 900 mm MS pipe and rubber packing

Quotation No. 11/2018-19/PM/PHA dated: 30-7-18 E/r 147696 sanctioned 105506

Reason for sanctioning the quotation above the estimate rate shall be reported to audit.

Minimum three competitive quotations are necessary for awarding a work but in several cases it is noticed that the same is not complied.

1 Mace of UWSS to Mavelikkara leak rectification work of 400 mm premo pipe line near Puthiyakavu Jn. In Mavelikkara - Eg: Quotation No. 393/2015-16 dated: 12-11-15 (Rajendran Nair KG & KV Rajagopalan Nair)

2 CARWSS to Kuruttussery, Mannar, Chennithala & Thriperunthaura villages Raw water pump house Prayikkara 75 HP maintenance and pump maintenance and repairing Qutn No. 7/16-17/PM/ dated; 15-10-16 (VS Sreekumar KG & Suresh)

3 CARWSS to Kuruttussery, mannar, Chennithala & Thriperunthaura villages Raw water pump house Prayikkara 75 HP motor and maintenance and repairing of electrical and mechanical equipments Water treatment Plant of Prayikkara. Quotation No. 8/16-17/ PM dated: 20-10-16 (VS Sreekumar KG & Suresh)

4 CARWSS to Kuruttussery, mannar, Chennithala & Thriperunthaura

villages Raw water pump house Prayikkara 75 HP motor supplying and laying 185 Sq. mm cable at Prayikkara Quotation 9/ 2016-17/PM dated: 26-10-16 (VS Associate & NS Electricals)

5 CARWSS to Nooranadu, chunakakra & Palamel Villages – Supply of pay bills and termination materials at well site at Edappol. Quotation . 16/2016/PM/pda dated: 10-07-17 (Sakthi Electircval & VS Associates & NS Electricals)

6 Mace. of UWSS to Mavelikakra urgent leaks rectification of 400 mm Premo pipe near Indus Motors not of Puthiyakavu Jn. Quotation . 11/17-18/AEE dated: 17-3-2017 (AR Associate & Muhammed Khayum)

7 Mace of AWSS to Alappuzha – Shifting of started dead materials from P H Division, Store Alissery to nearest places for handing over site to PSC (AC pipes up to 25 mm dia) Quotation . 10/17-18/AEE dated: 4-12-17 (AR Associate & Muhammed Khayum)

8 Quotation . 27/17-18/AEE dated: 19-08-17 (Praveen RS & Suraj K)

9 Quotation . 09/17-18/AEE dated: 29-06-17 (M/s East India Engineers & Soohail Shamsudheen)

10 KWA-DRW-2017 UWSS to Mavelikakra – Relaying 400 mm D1 K9 pipe from OHSR site to Puthiyakavu in Mavelikkara municipality.

Quotation . 89/18-19/AEE dated: 23-06-18 (Jaya Prasad C & Suresh K)

11 DRW – 2018-19 – Interconnection work – RWSS to Karthikappally – i) Interconnecting existing pipeline near culvert near to Plankithara Vadakkethil house and east up to South of Snehalayam House in Ward III of

Karthikappally Thaluk.

12 Quotation . 11/18-19/AEE dated: 30-07-18 (Roy Varghese & Maman C K)

1000 mm HDPE pipe leak rectification at KelamangalamKurishadi – supply of materials 1000 mm Flange 900 mm MS pipe and rubber packing.

13 Quotation . 142/18-19/AEE dated: 30-07-18 (Jaya Prasad C & Santhosh Varghese)

Deposit work 2018-19 Haripad Block Pt. RWSS to Karthikappally inter connection work at Thottukadavu bridge near Kairali Flower mill to the west of Mahadevikadu U. P. School and from east of Thottukadavu bridge towards south.

14 Quotation . 24/18-19/PM/PDA dated: 14-11-18 (Roy Varghese & Maman C K)

UIDSSMT 1000 mm Raw Water pumping main leak – back filling near thakazhy federal bank ATM in Ambalappuzha Edathua road.

Remarks on the above shall be reported to audit.

Some quotations exceeding the powers of Superintending Engineer

Quotation . 16/2016/PM/pda dated: 10-07-17 RS 148327/-

CARWSS to Nooranadu, Cunakkara AND Palamel villages – Supply of cables and termination materials at well site at Edathua.

Quotation . 32/2016-17/PM/pda dated: 28-09-17 RS 145086/-

JICA Assisted water supply to Cherthala Replacing existing GRP pipe with MS pipe clearing grass and jungle along panchayath roads to allow traffic during re tarring work (Attuvelakkadavu – Muzhical road-3200m)

Quotation . 34/2016-17/PM/pda dated: 13-11-17 RS 143951/-

JICA Assisted water supply to Cherthala replacing existing GRP pipe with MS pipe - side protection work to Panchayath roads to allow traffic during re tarring works.

Improper maintenance of Attendance Register

Office procedure in Kerala Water Authority is regulated as per the Manual of Office Procedure published by Government of Kerala. An attendance register in the prescribed form will be kept in the custody of the Superintendent each section. All employees should mark their attendance in the attendance register as soon as they come to Office. It will be closed by the Superintendent, 10 minutes after the office opens and will be laid before his immediate superior officer. All staff should mark their daily attendance (in the Forenoon and Afternoon) in their regular attendance register. If any member of the office does not attend office punctually, the word late will be entered against his name in the column for that date. If comes later on, the hour at which he arrives should be entered by the immediate superior. On verification of the attendance register of PH Circle Alappuzha it is found that some employees are not marking their attendance in the register for promptly. The columns seen left blank several days. Eg: Sri.HK Abdulla Koya, D Man I (11 &12 of Jan 18), Deepthi S Raj (14-March -18) .

On verification of the attendance register for the year 2017,2018,2019 Smt.Chithamony KT , Office Attendant was absent/ CL for more than 20 days a calendar year. The Casual leave in excess of 20 numbers shall be regularized by sanctioning eligible leave and account shall be re calculated . Excess salary if any disbursed shall be recovered and intimated to audit.

Appointment of PT Sweeper through Employment Exhchange

As per rules in force part time sweepers engaged through employment exchange days against sanctioned post may not be relieved on completion of 179 days. In this office this direction is not seen complied and PT Sweepers are relieved on completion of 179 days. Reason for the same may be reported to audit.

Transfer and Posting Non adherence of directions

In the transfer orders, it is directed to hand over charges along with the file and documents including memorandum of works to relieving officers suggested by the controlling officers. It is also directed to submit the copy of same (list of files and memorandum of works) to controlling officers . The controlling offices should ensure that none of the incumbents relieved without the submission of memorandum of works and list of files to strengthen the institutional memory and professional business continuity. it is directed to produce the copy of memorandum of works and list of files in the case of officers transferred from this office.

Non Subscription of SLI and GIS

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 10/19 it is seen that SLI &GIS is not recovered from the salary of the many staff. Reason for the same may be furnished to audit .

Leave Travel Concession (LTC)

Vide G.O(P)No. 5/2013/Fin. Dated : 02/ 01 / 2013government issued guidelines/Rules in respect of the LTC. As per the order he Controlling Officers should maintain a register of LTC claims and advance registers. The register should be closed monthly on the last day and put up to the Head of office for obtaining orders in regard to recovery of outstanding advances due for adjustment. The LTC register maintained in the office may be produced to audit .

Vide G.O(P)No. 512013/Fin. Dated : 02/ 01 / 2013government issued guidelines/Rules in respect of the LTC. The Government's assistance will be limited to the fare by the shortest direct route calculated on a through ticket fare, irrespective of the fact whether the journey was performed by shortest or any other route. 'Shortest direct route' means the route by which a traveler can most speedily reach his destination by ordinary modes of traveling.

The LTC Claim Rs.55456/- in respect of Smt. Vijaymbika K , PA to Superintending Engineer may be limited Vide letter No . ACCTS/ A3/11/2018/F18 dated;16-08-2016 and Vide G.O(P)No. 512013/Fin. Dated : 02/ 01 / 2013of the Principal Accountant General (C&SSA), Gov. Kerala .

Earned Leave Re Casting

AS per GO(P) No 75/2007/Fin dated 27-2-2007, 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 Fin 27/2/2007 is seen not complied yet in the case of employees working the Office. Eg: Smt Jiji R, LD Typist. It is also requested to examine Similar cases and rectify under intimation to audit.

Earned Leave account in respect of employees working under PH Circle Alappuzha may be reviewed since errors notice in the case of Smt. Jesamma Varghese D/Man I.

Travelling Allowance Excess Payment

As per order No KWA / JB/E1/ -1000/2019 dated; 4-09-2019 OF CE(HRD & GL) , Smt. Susan Varghese, Junior Superintendent has attended Special Audit duty under WSP Sub Division, Mavelikkara . She has been sanctioned Rs. 6160/- towards Travelling Allowance for her journey to Mavelikkara from PH Circle Alappuzha . Since she has to travel using shortest/ cheapest route. The II AC fare may be limited to 1400 instead of 2800/-

As per GO(P) No. 137 of 2016/ Fin dated: 9-9-2016 , ceiling is applicable(monthly 10500 quarterly 14700) to all travelling allowance claim. Monthly ceiling can be exceeded by a maximum of 20% but the increase should be adjusted within the limit of respective quarter itself. The quarterly ceiling shall not be exceeded on any account, The TA Claim of Sri.VM Prakashan, Superintending Engineer seems exceeded this limit since he has claimed Rs 7915/- for the month of 7/19 and Rs. 6655/- for 8/19 . He has claimed Rs 19165/- for the IInd quarter . instead of Rs 14700/-. Moreover drawing and disbursing officer shall certify in the TA Bill that the claimant has

not exceed the monthly/ quarterly ceiling in order to check the irregular drawing of TA claims. The Travelling Allowance Travelling Allowance cum advance register for the period 2013 2018 not produced for audit so that we were not in a position to check whether the other officers has exceeded the monthly/ quarterly ceiling or not . The same may be reviewed and reported to audit.

Advance to contractor/ Suppliers

Rs. 15000/- Advance paid to Suppliers under the head 1662 is seen not settled yet. Reason for the same may be furnished to audit.

Cash Book

On verification of cash book for the period up to 31-3-2019 some irregularities are noted as detailed below:

1. As per GO(P) 639/78/Fin dated: 22-8-1978, a certificate duly signed by the controlling officer regarding machine numbered pages of the cash book is need to be written before beginning of a cash book. This was not seen followed in the cash Book .Eg; cash Book started from 2-05-18..
2. Authentication of PA to SE is seen not done for several months eg: 3/18
3. Scoring of figures without specifying sufficient reasons and signature of the person who made corrections are not made in the following dates and pages: eg Cash Book for the ie; CBV 12 of 1/2020 & CBV 22 of 5/18
4. Over writings and usage of correction fluid in the cash books were observed in audit which should have been avoided as per the proviso

contained in KTC Vol I Rule 92(A). Mistake if any occurred has to be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. Some entries in the Cash Book were corrected by over writings/ correction liquid in some pages. The corrections so made were also not attested by the Drawing and Disbursing Officer. CBV 10 of 10/19 & 3 of 12 /15

5. Entry of 'No transaction' has to be recorded in the cash book when there is no transaction for a day/period. No such entry was recorded throughout the audit period. Cash Book
6. Page nos 194-200 was left blank (4/2018)

Non Collection of 1 % Service Charges from KCWWF Recovery and Non remittance to Non Operative Account

As per the existing provisions 1% service charge are need to be deducted from all the payments made to KCWWF department and later the same shall be transferred to NOP account . therefore the 1 % service charge from all the payments made to KCWWF department may be calculated and recovered from the future remittances to KCWWF department and transferred to Non Operative Account with intimation to audit.

Water Charges Arrear collections

Year	Water Charge	Panchaya th	Municipali ty	Total
2013-14	83583948	72783584	19283056	175650588
2014-15	105941809	86216261	15421967	207580037
2015-16	108701613	10193874 5	10630137	221270495

2016-17	152392786	10952007 8	27261033	289173897
2017-18	184502073	96930849	5037416	286470338
2018-19	200641564	14583063 7	2640688	349112889
2019- 31.01.2020	190881785	11292694 9	139397598	443206332

PART III

The Internal Audit of this office by Audit Wing was not conducted till date.

PART V

There was full cooperation of the Circle Office for the satisfactory conduct of audit. The Audit party expresses its gratitude for the cooperation extended by the Superintending Engineer and staff towards the smooth conduct of audit.

Accounts Member


Accounts Officer