

"ജലം ജീവാമൃതം"

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## KERALA WATER AUTHORITY

Jala Bhavan  
Thiruvananthapuram-695 033  
Kerala, India  
Dated, 26.02.2020

No.KWA/HO/IA/970/2020

From  
The Accounts Member

To  
The Executive Engineer,  
Sewerage Division,  
Kerala Water Authority,  
Pattoor, Thiruvananthapuram.

Sir,

Sub:- Kerala Water Authority – Internal Audit of Sewerage Division, Pattoor, Thiruvananthapuram of the transactions for the period from 01.04.2014 to 31.03.2019 – Report – forwarding of – Regarding

Ref:- 1. This office Letter No.KWA/HO/IA-/TP/1360/2008 dated, 10.01.2020  
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 13.01.2020 to 24.01.2020 for the period from 01.04.2014 to 31.03.2019 is forwarded herewith for further necessary action. The replies to 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 to the PA to Managing Director/PA to Technical Member/Secretary, Kerala Water Authority

**INTERNAL AUDIT REPORT ON THE ACCOUNTS AND  
REGISTERS OF SEWERAGE DIVISION, PATTOOR FOR THE  
PERIOD FROM 01.04.2014 TO 31.03.2019**

**Part - I**

**A. INTRODUCTION**

This Division was converted as maintenance Division during the year 2008. There are two Sub Divisions under this Division i.e., Sewerage Sub Division(S), Kuriathy and Sewerage Sub Division(N), Pattoor. The functions of this office include (i) laying of sewer lines (ii) Construction of manholes (iii) maintenance of existing sewerage lines (iv) execution of deposit works of different agencies such as Medical College, Thiruvananthapuram, KRFB, Thiruvananthapuram Corporation and other Government Institutions. The whole Corporation area is under the jurisdiction of the Sewerage Division, Thiruvananthapuram.

**B. OFFICERS IN CHARGE**

<b>1</b>	<b><u>Executive Engineer</u></b>		
	<b><u>Name</u></b>	<b><u>From</u></b>	<b><u>To</u></b>
	Sri. K. K. Madhu	28/12/2013	30/04/2016
	Sri. B. Ajayakumar	30/04/2016	01/09/2016
	Sri. Thomas Isaac. N	01/09/2016	17/06/2019
<b>2</b>	<b><u>Technical Assistant</u></b>		
	Sri. P. S. Rajeev	20/04/2012	04/03/2014
	Sri. A. Saleem	04/03/2014	08/04/2015
	Sri. Vinayakumar. S	11/09/2015	06/10/2016
	Sri. Prasad. K. R	07/10/2016	11/09/2017
	Sri. Rajesh. S	11/09/2017	09/08/2019
<b>3</b>	<b><u>Divisional Accounts Officer</u></b>		
	Sri. L. Jayaseelan	25/07/2011	10/06/2015
	Sri. G. Vinod	15/06/2015	09/11/2016
	Sri. Jose. K. Jacob	09/11/2016	28/06/2017
	Smt. Indira. L	30/06/2017	22/08/2019



### **C. INTERNAL CONTROL MECHANISM**

The internal control system in the Division is not satisfactory due to the following reasons

1. Works files of previous years are not kept in proper manner and hence they are not made available for verification
2. Monthly accounts and reconciliation is not done properly
3. Agreement are not kept in safe custody of Divisional Accounts Officer
4. Registers which are required for keeping the statistics are not maintained
5. Monthly accounts of previous years are not seen kept in proper manner
6. Files and records are not seen kept in proper manner

### **Part - II**

#### **1. Non remittance of centage charge and cost of materials**

Name of Work: Deposit work KSHB Swadesi Darsan – improvement of Sewerage System and Sree Padmanabha Swami Temple works for the upgradation of sewerage system in bye lanes around West and South Nada (Agt. No. 53/18-19 dtd: 01.11.2018).

Administrative Sanction and Technical Sanction was issued by the Executive Engineer, Sewerage Division, Pattoor for the above subject work. Accordingly as requested by the Executive Engineer, the Kerala State Housing Board has been remitted an amount of Rs. 11,40,000/- vide D.D. No. 687478 dated 12.09.2018 and the work was tendered and awarded to Sri. M. Sreekumar, contractor and the contractor has been executed the agreement on 01.11.2018 and the works has been completed by the contractor within the agreed period.

On verification of the file it is seen that 132 Nos. of 200mm SW pipe and 35 Nos. of 150mm SW pipe were issued to the work vide indent No. 06/2018-19 dtd: 31.10.2018. The materials were stocked in the Division Store was procured by utilizing the Kerala Water Authority own fund and hence the cost of materials recovered through the bill shall be treated as the revenue of Kerala Water Authority. The cost of the materials is worked out to Rs. 57,697/-. Moreover an amount of Rs. 1,10,282/- has been collected towards centage charges from the deposit amount. The same is also be remitted in to Non Operative Account. Hence urgent action will be taken to remit an amount of 1,67,979/- (57697 + 110282) in to Non Operative Account and the remittance details should be intimated to Audit.

**2. Non deduction of cost of materials**

Name of Work: TSS – Mace – Rectification of blockages cleaning the sewer line and manholes etc under Sewerage Section, sasthanamangalam West Zone R/C for the year 2014-15.

**(Agt. No. 73/13-14 dtd: 17.02.2014)**

The works of Trivandrum Sewerage Scheme Maintenance Rectification of blockages cleaning the sewer line and repairing of manholes under jurisdiction of Sewerage Section, Sasthanamangalam West side for one year 20.13.2014 was awarded to Sri. K. Vijayakumar, T.C. No. 75/231, Valiyavila Veedu, Anayara at the negotiated rate of 11% below estimate rate and the PAC amount of the work is Rs. 5,93,221/-. The contractor has been carried out all the items of works and 9 CC bills were prepared and paid to the contractor.

On scrutiny of the file, it is seen that large quantity of materials were issued from the Division Store through the Indent. The MAS, which is accompanied with the 9<sup>th</sup> CC and final bill, it is seen that 1 No. MH cover



with frame, 32 Nos. of PVC MH step and 1002 Kg of cement are balance with the contractor. While settling the final bill (9<sup>th</sup> CC) the cost of materials balance with the contractor is not seen deducted from the final bill. Hence urgent action will be initiated to recover the cost of materials with supervision charges and centage charges as prescribed in para 2.12 and 2.13 of the special condition of the agreement.

**3. Non remittance of balance amount to Non operative Account**

Name of Work: TSS – Deposit work JICA Diverting the existing sewer line by laying 150mm SW pipe line and construction of manholes new JICA assisted new building.

**(Agt. No. 33/14-15 dt: 17.07.2014)**

As requested by the Executive Engineer, Sewerage Maintenance Division, Pattoor, Trivandrum, an amount of Rs. 8,75,000/- has been deposited by the Project Manager, JICA Sub Project Trivandrum vide cheque No. 872153 dtd: 22.08.2014 for the above work. Accordingly the work has been tendered and awarded to Sri. V.S. Sajeev Kumar, Contractor with the PAC of Rs. 7,02,384/- and the contractor has been executed the agreement on 17.04.2014 and started the work on 19.01.2015 and completed on 18.02.2015 and payment has been made to the contractor.

On verification of the DB file, it is seen that the Project cost is arrived as follows:

Total bill amount	-	Rs. 6,28,596.64
Tender excess 5%	-	Rs. 22,350.78
Cost of materials	-	Rs. 1,31,335.00
Publicity charges and tender	-	Rs. 6,500.00
		-----
Total	-	Rs. 7,88,782.42
		=====

Thus the total amount expended to this work is Rs. 7,88,782 and hence an amount of Rs. 86,218/- was to be refunded to the Project Manager,

Thiruvananthapuram Sub Project. Any action is seen taken to refund the amount. Urgent action will be taken refunded to JICA or transfer credit in to the NOP with intimation to Audit.

**4. Retaining of huge amount under deposit head**

On scrutiny of cheque memo register of Deposit Account (Account No. 67184327020) of Deposit work, it is revealed that an amount of Rs. 1,00,65,035/- is exist as balance. As per Circular No. 0038/2012/DYAM/FIN/KWA dtd: 25.1.2013 of the Managing Director was directed that the whole funds retaining in the deposit account maintained by the field officer shall be transferred to Head Office by drawing a cheque in favour of Finance Manager and Chief Accounts Officer, Kerala Water Authority Account No. 3340868329 with State Bank of India Althara Branch on or before 10.11.2013. In this circular it is also mentioned that the total funds under deposit work of a particular Division or an amount of Rs. 25 Lakhs whichever is lower, will be allotted to the field officer as an imprest towards Deposit works. Hence maximum amount that can be retained in a Division is Rs. 25 Lakh only. But this Division retained an amount of Rs. 1,00,65,035/-. This practice is violation of the circular dated 25.10.2013. The reason for the non adhering of circular dated 25.10.2013 shall be intimated to audit and action shall be taken to transfer credit the amount into A/c No. 3340868329.

**5. Non maintenance of Trial Balance Register**

As per Kerala Water Authority Manual and Circular, it is specified that all ARU's should maintain Trial balance register, Ledger and journal register for strengthening of Kerala Water Authority accounting system. This Division has not been maintained these registers upto 3/2019.



Urgent necessary action shall be taken to maintain these registers under intimation to audit.

**6. Non remittance of 1% KCWWF collected as income to Kerala Water Authority**

As per Kerala Water Authority manual, one percent of charges shall be recovered from the bills of contractor towards KCWWF and the amount collected shall be remitted to the welfare board. An amount of one percent of the collected amount should be retained as revenue by Kerala Water Authority towards collection charges. On verification of the accounts of Sewerage Maintenance Division, Pattoor it is seen that the one percentage is retained in this Division, but the same is not seen remitted in to Non operative account. Urgent action will be taken to remit one percent amount in to Non operative account and intimated to Audit.

**7. Non reconciliation of bank accounts**

On scrutiny of balance as per bank statement and cash book as on 31.03.2019 of various accounts, it is noticed that there is a difference exist between the two. The details are as shown below.

A/c No.	Purpose	Balance as per cash book as on 31.03.2019	Balance as per Bank Statement as on 31.03.2019	Difference
67069679802	O & M	83,41,805	55,45,343	27,96,462
37615688994	Amrut	1,59,96,385	1,59,97,188	6,803
67184327020	Deposit	40,38,073	46,00,575	5,62,502
67222117176	Plan Fund	24,05,876	36,47,491	12,41,615

It reveals the lack of bank reconciliation. As per Kerala Water Authority manual, the reconciliation should be done on monthly basis and

statement prepared in Form CB25. The list A B C D and E are also attached with the Form CB25. On verification, it is noticed that the Division has prepared the reconciliation up to 04/2018 only. The list A B C D and E are not seen attached with the statement. Urgent necessary action shall be taken to prepare the reconciliation statement up to 12/2019 under intimation to audit.

**8. Non crediting of time barred E.M.D / S.D**

As per para 15:4:1 of GPW 'D' code it is specified that the balance under deposit unclaimed for more than three completed years should be credited in to Revenue as lapsed deposit many time barred FDR Worth Rs. 4,96,800/- received as E.M.D / S.D from contractors were seen not forfeited/credited in to Non-operative account which is highly objectionable. Such type of lapsed deposit shall be (List attached) credited in to Non Operative with intimation to Audit.

**LIST OF UNCLAIMED E.M.D / SECURITY DEPOSIT**

Sl. No	SD No. and Date	Amount Rs.	Name of Contractor / Firm
1	No. 852945110000288 t: 29.10.2012 Bank of India	42,300/-	
2	No. 852945110000275 dt: 14.05.12 Bank of India	15,000/-	
3	No. 1536921 dt: 25.03.13	25,000/-	
4	No. 1536921 dt: 04.06.14	11,500/-	Star Electricals
5	No. 1619317dt: 23.9.2014	3,500/-	Star Electricals
6	No. 145870 dt: 15.01.2014	12,700/-	Sunmughom Raj
7	No. 1163401001915/2 dt: 02.06.2014	4,800/-	Parameswaran
8	No. 415945 dt: 04.07.2014	7,100	M/s Raghavendra Industrial
9	No. 760579 dt: 06.06.2014	5,800/-	M/s Raghavendra Industrial
10	No. 086655 dt: 20.02.2015	25,000/-	
11	No. 086654 dt: 19.02.2015	25,000/-	



12	No. 67313192600 dt: 10.02.2015	21,000/-	
13	No. 296039 dt: 29.06.2016	1,800/-	
14	No. 296040 dt: 29.02..2016	1,800/-	
15	No. 0058543 dt: 17.03.2016	44,000/-	
16	No. 16 DD 172091 dt: 29.06.2001	5,000/-	
17	No. 16 DD 172092 dt: 29.06.2001	5,000/-	
18	No. 16 DD 172093 dt: 29.06.2001	5,000/-	
19	No. 16 DD 172094 dt: 29.06.2001	5,000/-	
20	No. 34 CC 580371 dt: 29.06.2001	1,000/-	
21	No. 34 CC 580372 dt: 29.06.2001	1,000/-	
22	No. 34 CC 580373 dt: 29.06.2001	1,000/-	
23	No. 98 EE 300396 dt: 27.03.2012	10,000/-	
24	No. 98 EE 300397 dt: 27.03.2012	10,000/-	
25	No. 53 DD 464702 dt: 27.03.2012	5,000/-	
26	No. 14 EF 989858 dt: 06.09.2012	5,000/-	
27	No. 14 EF 989859 dt: 06.09.2012	10,000/-	
28	No. 14 EF 798607 dt: 06.09.2012	10,000/-	
29	No. 14 EF 798608 dt: 12.01.2012	10,000/-	
30	No. 14 EF 989858 dt: 12.01.2012	10,000/-	
31	No. 59 DD 482438 dt: 12.01.2012	5,000/-	
32	No. 92 EE 130734 dtd: 30.03.2011	10,000/-	
33	No. 92 EE 130733 dtd: 30.03.2011	10,000/-	
34	No. 59 DD 482328 dt: 30.03.2011	5,000/-	
35	No.98 EE 301664 dt: 3.04.2012	5,000/-	
36	No. 98 EE 301665 dt: 03.04.2012	10,000/-	
37	No. 53 DD 465976 dt: 03.04.2012	5,000/-	
38	No. 98 EE 300398 dt: 27.03.2010	10,000/-	
39	No. 98 EE 300399 dt: 27.03.2012	10,000/-	
40	No. 53 DD 464704 dt: 27.03.2012	5,000/-	
41	No. 92 EE 126182 dt: 27.01.2011	10,000/-	
42	No. 92 EE 126183 dt: 27.01.2011	10,000/-	
43	No. 59 DD 482311 dt: 27.01.2011	5,000/-	
44	No. 59 DD 482307 dt: 27.12.2010	5,000/-	

45	No. 92 EE 126162 dt: 21.12.2010	10,000/-	
46	No. 92 EE 126161 dt: 21.12.2010	10,000/-	
47	No. 84 EE 521224 dt: 14.03.2009	10,000/-	
48	No. 84 EE 521225 dt: 14.03.2009	10,000/-	
49	No. 51 DD 937980 dt: 14.03.2009	5,000/-	
50	No. 35 BB 656049 dt: 16.03.2010	500/-	
51	No. 69 CC 948814 dt: 16.03.2010	1,000/-	
52	No. 69 CC 948815 dt: 16.03.2010	1,000/-	

**9. Delay in submission of monthly accounts**

As per para 22.04.2015 of KPWA code the monthly accounts is due to reach the Accountant Generals Office by such date between 7<sup>th</sup> and 10<sup>th</sup> of the month. But the Division has submitted monthly accounts to Finance Manager and Chief Accounts Officer only up to 05/2019. This practice is highly irregular and it will be affected the closing and finalization of accounts in the head office level. Hence the delay must be avoided in future and the reason for the delay in submission of the monthly accounts shall be intimated to audit.

**10. Non enrolling of SLI**

Accordingly to KSR Rule 22 of Part I and Government of Kerala Order G.O(P) No. 556/08/Fin. dt: 16.02.2008, all the new entrants to Government service shall be subscribe to SLI, within one month of joining duty. But on Scrutiny of the pay bill register of the Division, towards SLI deduction, was not made up to 12/19 and the staff except Sri. Sooraj Sukumar, Executive Engineer and Smt. Manju.J. Nair, Technical Assistant are not members of SLI. Reason for not timely complying with the Government Order shall be intimated to Audit.



### **Sewerage Maintenance Division Pattoor**

Sl.No.	Name and Designation	SLI	GIS
1	Sri. Sooraj Sukumar, Executive Engineer	600	-
2	Smt. Manju. J. Nair, Technical Assistant	600	500
3	Sri. George. P.J, Divisional Accounts Officer	-	-
4	Sri. Akhil. S. Nair, L.D. Clerk	-	-
5	Sri. Biju. A, L.D. Clerk	-	-
6	Smt. Bindhu Rani. S, L.D. Clerk	-	-
7	Smt. Subha. A.G. Nair, L.D. Clerk	-	-
8	Smt. E. Mettilda, Sl. Gr. Typist	-	-
9	Sri. M. Jayakumaran Nair, Ist Gr. Draftsman	-	-
10	Smt. Sheeba Senan, Ist Gr. Draftsman	-	-
11	Sri. Shibu. T.R	-	-

#### **11. Huge debit balance in head of account 9219**

On verification of trial balance as on 03/2019, it is noticed that an amount of Rs.34,29,048/- is exist as debit balance in head of account 9219. It reveals the lack of journal entry during the preparation of trail balance. Necessary action shall be taken to rectify the defects and intimated to Audit.

#### **12. Non conducting inspection by Divisional Accounts Officer**

As per para 4.2.13 of KPW 'A' code it is specified that the Divisional Accounts Officer is required to inspect at least once a year under the orders of and at in same time as the Divisional Accounts Officer and check a percentage of the initial accounts. The defects noticed should be reported to Executive Engineer for orders, but the Divisional Accounts Officer will responsible as far as possible for explaining personally the defects of procedure and for importing necessary instructions there on

to the Sub Divisional Officers and their staff. This Division is consisting of 2 Sub Divisions. On verification of the records, it is understood that inspection has not been conducted by the Divisional Accounts Officer as specified in the para 4.2.13 of KPWA' code. Urgent action shall be taken to inspect the Sub Divisions and reported to Audit.

**13. Huge debit balance in Head of Account 2812**

On scrutiny of trial balance as on 03/2019, it is seen that an amount of Rs. 13,41,094/- is exist as debit balance in head of account 2812. It shows the lack of journal entry during the preparation of trial balance. Necessary action shall be taken to rectify the defects and intimated to audit.

**14. Non maintaining of DAO's objection register**

As per para 4.2.7 of KPWA' code, it is specified that the Divisional Accounts Officer should maintain the register of Divisional Accounts objections in KPW Form 51 and lay the register before the Divisional Accounts Officer. So that the latter may have an opportunity either of accepting the DAO's advice on reconciliation and ordering action accordingly or of recording his reasons for disregarding that advice. In the month April each year an extract from this register should be submitted to the Finance Department of Government for review. This mechanism has not been done in this Division. The reason for non maintaining the DAO's objection register shall be reported to Audit.

**15. Non settlement of Temporary Advance**

On scrutiny of Temporary Advance Register, it is seen that an amount of Rs.1,09,200/- has been disbursed of Sri. Joseph Arogyaraj, Assistant Engineer, S.T.P. Sub Division, Muttathara as detailed below towards Temporary Advance.



Cheque No	Date	Amount
545580	09.10.2017	Rs.14,200/-
218133	16.04.2018	Rs. 30,000/-
218162	21.05.2018	Rs. 40,000/-
218162	21.05.2018	Rs.25,000/-
Total		Rs. 1,09,200/-

As per G.O(P) 419/11/Fin. dtd: 04.10.2011, it is specified that the temporary advance sanctioned to meet contingent expenditure of specified kind or any specific occasion granted to the Government officials should be adjusted by detailed bills and voucher as soon as possible and not being more than 3 months. In case of default, interest at the rate of 18% per annum will be charged on the unutilized portion of the advance from the date of drawal to the date of refund of advance. In case where the adjustment bill not submitted within the prescribed time limit, the entire amount of advance may be recovered one in lump on the expiry of such time limit. Hence urgent action shall be taken to recover the interest as specified in Government order dated 4.10.2011.

#### **16. Bank Charges**

On verification of the Bank Statement (A/c No. 57036987616) on Non-Operative account, it is seen that an amount of Rs. 590/- is seen debited by Bank against each transaction each month towards "MINBAL SERV CHGS-CA". Any action is not taken by the Division to transfer credit the amount debited by the Bank. Even though Kerala Water Authority is an autonomous body the services is purely bonafied for public interest and hence the KWA is bound to get all concession as allowed to Government Departments. Urgent and necessary action shall be taken to re-credit the above such amount and intimate to Audit.

**17. Non remittance of centage charges**

On verification of trial balance as on 03/2015, 03/16, 03/17, 03/18 and 03/19, it is seen that an amount of Rs. 19,24,592/- is exist as credit balance in head of account 6511. It reveals the non remittance of centage charges to Non operative account. The details are as shown below.

03/2015	=	1,25,947/-
03/2016	=	76,432/-
03/217	=	3,30,603/-
03/2018	=	2,48,751/-
03/2019	=	11,42,859/-
		-----
Total	=	19,24,592/-
		=====

Urgent action shall be taken to remit the centage charges Non Operative account and intimated to audit.

**18. Non remittance of interest credited by bank**

On verification of cash book it is noticed that the interest credited by bank up to March 2019 against various accounts are not entered in cash book except for few months. As per Kerala Water Authority manual any amount collected by ARU's will be credited into Non Operative account. The interest credited by bank being an income of KWA, this amount shall be remitted in to Non operative account. Urgent necessary action shall be taken to calculate the total interest credited by bank and the same may be remitted to Non operative account under intimation to Audit.

**19. Cancellation of Cheque leaves without noting the proper reason**

On verification of the counter foils of the Cheque Book it is seen that about 49 Nos. of cheque leaves have been cancelled. As per para 6.2.14



of KPW'A' code, when it is necessary to cancel a cheque the reason for cancellation should be recorded on the counter foils. The Sewerage Maintenance Division, Pattoor is not followed the codel provision while cancelling the cheque. The details of cancelled cheques are furnished below.

Cheque No.	Date	Amount
740222	03.06.2016	28500
740265	01.07.2016	2750259
740295	12.07.2016	9181
470896	-	-
470927	-	-
470932	23.9.2014	10000
470944	24.10.2014	65086
470967	20.02.2015	8417
773667	01.07.21015	36667
773672	05.08.2015	248423
773709	-	7737
773728	28.12.2015	880602
773744	05.02.2016	1573367
773754	16.03.2016	117111
132415	-	34
740330	23.07.2016	274229
740338	03.08.2016	223800
740400	27.08.2016	2347421
510290	04.01.2016	167495
510268	15.10.2016	3000
006649	03.03.2014	8000
006638	27.01.2014	23370
006619	25.05.2014	76496
268201	31.10.2017	138680
268208	05.12.2017	-
566531	04.07.2015	131466
566538	08.07.2015	46800

566630	-	1065936
346443	08.09.2016	122495
262332	08.02.2013	3500
262305	16.12.2016	79276
262270	21.12.2015	7467
510325	15.12.2016	172985
346451	22.09.2016	90520
346430	30.08.2016	194744
545533	31.08.2017	-
754135	03.12.2018	137827
754145	01.03.2019	156500
754167	05.10.2019	15671
754172	-	12405
419750	15.01.2018	185220
419760	01.12.2018	3058397
599761	01.05.2018	-
545707	10.03.2018	1095735
294004	27.06.2017	102424
222536	06.06.2017	28000
222544	12.06.2017	147188
222554	17.06.2017	223544
218237	18.08.2018	1405421

The non-adhering the code provision shall be intimate to Audit.

**20. Amount retaining in the treasury account**

As per the cash Book an amount of Rs. 1371/- is seen as opening balance against the treasury account each month without any change. On a further scrutiny of the previous year records, it is revealed that this amount is being retained in the accounts for the last several years. The period from which the same was retained in the treasury may be ascertained and action may be taken to reconcile the account and



amount and up to date interest together shall be transfer credit in to Non operative and the fact will be intimated to Audit.

**21. Improper maintenance of Deposit register**

On verification of the Deposit register of Sewerage Maintenance Division, Pattoor, it is seen that Crores of rupees is received from other agencies, such as Medical College, Thiruvananthapuram, collectorate, TRIDA, KSHB, Corporation of Thiruvananthapuram and Road Fund Board. As per the existing rules Kerala Water Authority is the main implementing agency of the Water Supply Schemes and Sewerage schemes in Thiruvananthapuram city area and hence the authority is liable to charge at prescribed rate of centage charges against the Deposit works. Due to the improper maintenance of Deposit register the Audit team could not work out the total amount collected by the Division on account of Deposit work. Accordingly huge loss sustained to Head office towards centage charges. Urgent action will be taken up to date the Deposit register and proportionate centage charges will be transfer credit into Non Operative Account with intimation to Audit.

**22. Improper maintenance of registers**

On verification of registers of this office, it is noticed that the following registers are not maintained properly.

Casual leave register

Income tax register

ST/GST register

KCWWF register

Work register

Incumbency register

Urgent action shall be taken to maintain these registers and intimated to audit.

**23. Non maintenance of Asset register**

As per 170 of the Kerala financial code Vol. I, a permanent register for buildings and land shall be maintained by all officers to show the assets of authority in the form of immovable properties under their charge. The registers maintained by each officer, including Head of department shall contain particulars of all the land, buildings and other immovable properties under his control and the officers under him.

It was noticed that the office of Sewerage Division, Pattoor has not maintained an asset register to incorporate the details regarding the land and buildings owned by them. Urgent action shall be taken to maintain the register and intimated to audit.

**24. Pending LAR Reports**

On verification of pending LAR reports, it is seen that 38 paras are pending in this Division from 2012-13 to 2018. Urgent necessary action shall be taken to drop the paras and intimated to audit.



## **SEWERAGE MAINTENANCE SUB DIVISION(S), KURIATHY**

### **25. Irregular recovery of security deposit**

Name of Work: TSS-Mace construction of manholes inside District Court Premises Vanchiyoor - Limited Tender.

Agt: No .126/15-16 DT 20-02-2015

Estimate for the above subject work for an amount of Rs.102617/- has been sanctioned by the Executive Engineer, Sewerage mace Division, Pattoor, Trivandrum. Vide letter DT. SD/DB3/3038/2015 DT: 10-12-2015. Accordingly the work has been tendered and awarded to Sri. M.Sreekumar, contractor with estimate rate. The selected contractor has been executed the agreement on 20.02.2015. As per the selection notice which is accompanied with the agreement, it is specified that before executing the agreement the contractor should deposit in any of the government treasury in Kerala under saving Bank account duly pledging the same on behalf the Assistant Executive Engineer Sewerage Sub Division (S) Kuriathy, Thiruvananthapuram a security of Rs. 4450/- for fulfillment of the contract for which the necessary forms for opening the Savings Bank Account will be had from this office, where as the security amount of Rs.4450/- is seen deducted from the bill which is highly irregular and against the code provision. The reason for the non receiving the security deposit before the executing agreement shall be reported to Audit.

### **26. Irregular releasing of security deposit**

Name of Work: TSS-Rehabilitation of sewerage pumphouse campus Kuriathy-cutting, levelling, filling, clearing, spreading etc.

(Agt.No. 181/15-16 dt: 22-03-2016)

The above work has been tendered and awarded to Sri .A.E. Leester, contractor at the quoted rate of Rs.349456/-.The contractor started the work on 18-02-2016and completed on 11-03-2016 ie within the agreed period. As specified in the selection notice, the contractor has produced the selection notice in the form of Treasury savings pass book and pledged in the favour of the Assistant Executive Engineer Sewerage mace sub Division (S) Kuriathy, Tvm. As per the special condition clause43 which is accompanied with the agreement, defects if any noticed within 6 months from the date of the completion of the work will be got rectified by the contractor, in default of which, this will be attended to by the department, and the cost made good from the contractor. From the above, it is clearly understood that the security deposit should be retained till six months from the date of completion of works. But the Security deposit is seen related on 28-05-2016 ie before completing six months. The security deposit was to be retained upto 10-09-2016.Hence the action having the releasing of the security deposit before completing the guarantee period is irregular. The reason for releasing before completing guarantee period shall be intimated to audit.

**27. Irregular recovery Security deposit**

Name of Work: Urgent construction of new manhole in front of DNRA 30 at Prem nagar of Arannoor Ward..

(Agt : 140-29/16-17 dt 2-05-16)

The above work has been awarded to Sri.P.Vijayan Nair,Contractor at the quoted rate of Rs.120375/- and the contractor has started the work on 21-04-2016 and completed on 3/05/2016 i.e., within the agreed period. As per the agreement condition, the contractor was to be produced Treasury savings pass books for an amount of Rs.6100/- towards security deposit. But the same was not produced while executing the agreement. Where as the Security deposit is seen deducted from the



payment. This highly irregular and against the agreement condition. The reason for the non receipt of Treasury savings before executing the agreement shall be intimated to audit.

**28. Irregular Releasing of Security deposit**

Name of Work: Rehabilitation of sewerage pump house, Kuriathy.  
Road reformation the surrounding of Sewerage pump house in connection with providing new pump sets

Agt: No.134/15-16/ dated, 29.02.2016

The above work has been awarded to Sri.G.Premakumaran Nair, Contractor with the PAC of Rs.1,37,553/-. The contractor has started the work and completed on 27.01.2016. While executing the agreement the contractor has produced Security Deposit of Rs.7000/- vide CFD/14 1955225 dated, 29.02.2016 of Catholic Syrian Bank Ltd. for Pallimukku. As per the agreement condition, the security deposit shall be granted up to 6 months as guarantee. But is same is released on 28.05.2016. Releasing of Security before the guarantee period is highly irregular and against the codel provision. The reason for the releasing of Security Deposit before guarantee period shall be intimated to audit.

**29. Non maintenance of Trial balance register**

As per KWA manual and circular, it is specified that all ARU'S should maintain Trial balance Register Ledger and journal register for strengthening of KWA accounting system. This Sub Division has not been maintained these registers till date. Urgent necessary action shall be taken to maintain these registers under intimation to audit.

**30. Bank Charges**

On verification of bank statements of operative and non operative account from 1-02-2019 to 31-03-2019, it is noticed that an amount of Rs.1888/- is debited as bank charges. The details are as shown below.

Date	Operative	Non operative
12-3-2019	649 (A/C Keeping charge)	649 (A/C keeping charge)
31-3-219		590(minimum balance charges)
Total	649	1239

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

Urgent necessary action shall be taken to reccredited the above debited amount including previous similar cases, if any and action may also be taken to avoid such debiting in future under intimation to audit.

### **31. Non reconciliation of Bank accounts**

On verification of cashbook and bank statement as on 31-03-2019 of two accounts, it is seen that huge different exist between the two. The details as shown below.

ACCOUNT NO.	PURPOSE	As per cashbook balance as on 31-03-2019	As per bank statement as on 31-03-2019	Difference
57003716665	Operative	361805	406864	45059
57003716676	Non operative	539378	4842	534536

It reveals the lack of bank reconciliation. As per KWA manual, the reconciliation should be done on monthly basis and statement prepared in Form CB 25. The list ABCD and E are also attached with the Form CB25 and accompanied with the monthly accounts. But the Sub division has done the reconciliation only up to 3/2016. Urgent necessary action



shall be taken to reconcile the two bank accounts up to 12/2019 and intimated to audit.

### **32. Discrepancies noticed in Cash Book**

On verification of cash book from 1-04-2014 to 31-03-2019, the following discrepancies were noticed.

1. Cash balance certificate is not written from 1-04-2014 to 31-03-2019.
2. Verification entry of person other than the writer of cashbook is not seen from 1-4-2014 to 31-03-2019.
3. Monthly abstract is not written from 9/2018 to 31-03-2019.
4. Authentication of person prepared the Cash book is not seen from 5/2017 to 31/03/2019.
5. Opening balance is not written from 12/2017 to 3/2019.
6. Authentication of head of office is not seen from 12/2017 to 3/2019.

Urgent action shall be taken to rectify the defects and intimated to audit.

### **33. Non settlement of Temporary advance**

On verification of the Temporary Advance register, it is seen that an amount of Rs. 286214/- has been disbursed to Sri. Jothikumar.G.D, ASSISTANT ENGINEER II towards Temporary Advance. Details of disbursement is as detailed below.

Date	Cheque No.	Amount
22-12-18	039389	Rs.30220
6-02-19	039422	Rs.16600

6-02-19	039422	Rs.12100
28-2-19	039434	Rs.5000
9-4-19	405251	Rs.35000
9-4-19	405251	Rs.8500
3-6-19	405282	Rs.51720
7-8-19	405330	Rs.9074
7-8-19	405330	Rs.18000
7-8-19	405330	Rs.20000
6-9-19	802457	Rs.60000
30-11-19	802505	Rs.20000
<b>TOTAL</b>		<b>Rs.286214</b>

As per G.O(p) 419/11/Fin dt 4-10-2011, it is specified that the Temporary Advance sanctioned to meet contingent expenditure of specified kind or any specific occasion granted to the government officials should be adjusted by detailed bills and voucher as soon as possible and not bring more than 3 months. In case of default, interest at the rate of 18% annum will be charged on the unutilised portion of the advance from the date of drawal to the date of refund of advance. In case where the adjustment bill not submitted within the prescribed time limit, the entire amount of advance may be recovered one in lump on the expiry of time limit. Interest at the rate of 18% will be charged in the entire amount of the advance from the date of drawal to the date of recovery . Hence it may please be ascertained the date of settlement and action shall be take to recover the interest as specified in Government order dated 4-10-2011.Sri.Jothikumar,A.E.II has been transferred to Water supply Sub Division, Nedumangad and relieved of his duties with effect from 30-11-2019 AN.



### **34. Non remittance of KCWWF recovered from the contractors**

As per KWA Manuel one percent of charges shall be recovered from the bills of the contractor towards KCWWF collected shall be remitted to the labour welfare Board .An amount of 1.1 percent of the collected amount should be retained as revenue to KWA towards collection charges .On verification of the amount of sewerage mace:Sub Division Kuriathy Trivandrum, the following amount have been collected towards KCWWF Board. No amount was seen credited to the KWA account as collection charges. Non reduction of collected charge resulted in loss of revenue to the KWA. Detail of amount collected towards KCWWF and amount to be retained in KWA is as given below.

Month	Amount recovered	remitted	Amount to be retained
9/13	2468	2468	
10/13	762	762	
11/13	314	314	
12/13	6170	6170	
1/14	2345	2345	
2/14	3513	3513	
3/14	829	829	
4/14	120	120	
5/14	1490	1490	
6/14	4949	4949	
7/14	5190	5190	
8/14	618	618	
9/14	3404	3404	
10/14	627	627	
11/14	4952	4952	
12/14	22610	22610	
1/15	12870	12870	
2/15	3922	3922	
3/15	1034	1034	

4/15	1610	1610
5/15	2254	2254
6/15	1159	1159
7/15	2367	2367
8/15	6009	6009
9/15	1980	1980
10/15	1819	1819
11/15	3571	3571
12/15	-	-
1/16 TO 3/16	7325	7325
4/16	3749	3749
5/16	2917	2917
6/16	3320	3320
7/16	2101	2101
8/16	7176	7176
9/16	2865	2865
10/16	2289	2289
11/16	7945	7945
12/16	1780	1780
1/17	12456	12456
2/17	28968	28968
3/17	3174	3174
4/17	2599	2599
5/17	2278	2278
6/17	3277	3277
7/17	2598	2598
8/17	2576	2576
9/17	5364	5364
10/17	5392	5392
11/17	3737	3737
12/17	2516	2516
1/18/20	4503	4503
2/18	5612	5612



3/18	10448	10448
4/18	2201	2201
5/18	2018	2018
6/18	5400	5400
7/18	2183	2183
8/18	3907	3907
9/18	3269	3269
10/18	3363	3363
11/18	1927	1927
12/18	1921	1921
1/19	2198	2198
2/19	2446	2446
3/19	3922	3922
4/19	4715	4715
5/19	1942	1942
6/19	2008	2008
7/19	410	410
8/19	7363	7363
9/19	1988	1988
10/19	1903	<u>1903</u>
	Total	290955

Rs.2909/- shall be adjusted

The balance amount shall be adjusted from the future payment to KCWWF and intimate to audit after remitting the amount in to Non operative account

### **35. Non maintenance of EMD/Security Deposit Register**

On verification it is noticed that the Sub Division has not maintained the Security deposit/EMD register. As per the accounts manual Chapter VI the EMD/security deposit register should be maintained in Form FA 5 improper maintenance of this register causes the non crediting of time

barred securities. Hence urgent action shall be taken to maintain the register and intimated to audit.

**36. Huge balance exist in Non operative column of Cash Book**

As per existing rule the amount credited to the non operative account will be withdrawn by FM &CAO. In Cashbook necessary entry should be written in head of account 9134. But the Sub Division has not enter the Account code 9134 from 12/2017 onwards. On verification it is noticed that huge amount is shown as closing balance in Non operative account. The details are as shown below.

1. 3/11 =389194
2. 3/12 =493384
3. 3/13 =497589
4. 3/14 =482958
5. 3/15 =511954
6. 3/16 =493729
7. 3/17 =493794
8. 3/18 =539712
9. 3/19 =539378

Urgent necessary action shall be taken to rectify the defects and intimated to audit.

**37. Non enrolling of SLI/GIS**

Accordingly to KSR Rule 22 of Part I and Government of Kerala Order G.O(P) No 556/08 fin dated 16/2/2008, all the new entrants to Government service shall be subscribe to SLI within one month of joining duty. Similarly GIS should also to be subscribed by the employees. But on verification of the pay bill register of the sub division, it is noticed that SLI has been deducted from 10 employees. GIS has not been



deducted from the employees. Hence urgent necessary action shall be taken to deduct the SLI and GIS from all the employees and intimated to audit.

**38. Sanctioning of Commuted Leave**

Sri. Anilraj. B.L Operator was entered in service as on 19-01-218 FN. On verification of the half pay leave A/C of the incumbent it is seen that incumbent has been sanctioned commuted leave for 10 days from 7/5/2019 to 16/5/2019. The incumbent is eligible for availing commuted leave only after the completion of three years service since the date of entry in service. Hence the irregular leave sanctioned shall be cancelled and pay allowance drawn by the incumbent for the irregular leave period availed shall be recovered and intimated to audit.

**39. Increment sanctioned entry not entered in service book**

Smt. Anusha ,D,man Ist grade has entered in service as on 29-09-2016 FN and the provisional service of the incumbent has been regularised with in effect from 29-09-2016 FN. The incumbent has to undergo probation for a period of two years duty within a continuous period of three years. But the incumbent has availed LWA on medical ground for 134 days which effect for probation during the leave period. Hence the probation of the incumbent declared have completed satisfactorily on the FN of 10/2/2019.

As per order no: KWA/AB3/SEW/214/2014 dt: 16/09/2019 the pending increment due to declaration of probation has been sanctioned. But the entries in this regard are not made in the concerned page of the service book of the incumbent. Hence the entries regarding the sanction of increment shall be made in the concerned page in the service book and reported to audit.

**40. Cancellation of cheque leaves without noting the proper reason**

On verification of the counter foils of the cheque book it is seen that about 18 nos of cheque leaves have been cancelled. As per para 6-02-2014 of KPWA code when it is necessary to cancel a cheque the reason for cancellation should be recorded on the counter foils. The sewerage sub division Kuriathy is not followed the codal provision while cancelling the cheque. The details of cancelled cheque are furnished below.

SI NO	Cheque no	Date	Amount
1	039359	22-11-18	19402
2	405313	25-07-19	10000
3	405322	1-08-2019	58960
4	405330	7-08-2019	107074
5	407656	10-05-2018	6000
6	407686	21-06-2018	75642
7	407688	26-06-2018	75357
8	407709	17-07-2018	1560
9	802436	16-08-2019	24852
10	802494	18-11-2019	619000
11	802498	22-11-2019	92346
12	802499	22-11-2019	17460
13	419182	Nil	Nil
14	419185	23-01-2017	8972
15	419192	8-02-2017	825379
16	746281	11-07-2016	18933
17	746342	-----	-----
18	746359	15-11-2016	223696

The non adhering of the codal provision shall be intimated to audit.

**41. Recasting of Earned leave @1/11 days**

As per GO (p) no.js/2007/fi date 27/02/2007 the employees who have completed three years service will become 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 a permanent employee.

On verification of the service book of the following employees earned leave at the rate of 1/11 for the first year service had not been recasted.

1. Sri.Lijumon.M, Operator
2. Sri.Suresh kumar .K, Operator
3. Sri.Venu.V, Plumber
4. Sri.Jihabdul Akbar, Operator
5. Sri.Sajeev.U.S.Operator
6. Sri.Shajeer.S.A.Operator
7. Sri.Shaji.S.Overseer grade.III
8. Sri.Saji kumar .Plumber
9. Sri.Rajan.J, D,man.grade.I
10. Sri.Joy Thomas, Overseer garde.III

Recasting of earned leave at the rate 1/11 and report to audit.

#### **42. Casual Leave Register**

Casual leave register is not maintained properly. This register is written from 1/2019 onwards only. No authentication of head of office is seen on the register. Reason for the non maintenance of Casual leave register upto 12/18 shall be intimated to audit and action taken to maintain the register properly.

#### **43. Stamp Account Register**

Stamp Account register is not maintained properly daily/monthly closing is not done. Urgent necessary action shall be taken to maintain the register and intimated to audit.

## **SEWERAGE MAINTENANCE SUB DIVISION(N), PATTOOR**

### **44. Non imposing of fine**

Name of Work: Mace – Reinstating collapsed channeling of manholes from Medical College Pazhaya road to Murinjapalam Junction.

Estimate for the above work for an amount of Rs.99931/- has been sanctioned by the Executive Engineer, Sewerage Maintenance Division, Pattoor, Thiruvananthapuram vide letter No.KWA/SD/DB2/380/2016dtd:05/04/2017. Accordingly selection notice has been issued by the Assistant Executive Engineer, Sewerage Sub-Division, Pattoor, Thiruvananthapuram on 01/06/2017. In the selection notice, it was specified that the works should be completed within one month and the contractor should have completed the work on 30/06/2017. Whereas the contractor completed the work only on 05/01/2018. Hence 6 months delay has been occurred. As per request dtd:29/06/2017, the contractor has requested that the time of completion of the subject work may be extended upto 05/01/2018. In the application for extension of the time of completion, the Assistant Engineer has recommended that the delay was occurred due to heavy rainy season and delay in issuing the departmental materials from Division Store Pattoor. As recommended by the Assistant Engineer, the Assistant Executive Engineer, Sewerage Maintenance Sub-Division, Pattoor, Thiruvananthapuram has been granted the time of extension up to 05/01/2018 without imposing liquidated damages. The granting of time of extension without imposing fine is highly irregular. Fine as specified in the agreement condition shall be realized and the fact will be reported to Audit.



#### **45. Non remittance of Deposit amount**

Name of Work: Mace – Laying damaged portion of 200mm dia pipe and construction of manholes at Thamarabhagam.

The pond at Thamarabhagam was renovated by Kerala Irrigation, Infrastructure Development Corporation Limited. During the earth work for the construction of retaining wall of the pond the existing road was damaged and the manhole (1 No.) and some portion of the line was collapsed. For rectifying the damage occurred during the renovation an estimate amounting to Rs.2,65,000/- has been prepared and communicated to KIIDC for depositing the amount. On verification of the file it is not seen the amount deposited by the K11DC till date. In this regard the following points may be clarified to Audit.

1. Whether the collapsed sewer line was ratified by KWA.
2. If so the amount expended on account of the above purpose.
3. Whether the estimate amount was deposited by K11DC. If so furnish the details, such as amount and date.

#### **46. Non realising of the estimate amount**

Assistant Engineer, Sewerage Section, Sasthamangalam, Thiruvananthapuram vide his letter No.dtd:21/03/2016 has reported that, the Sewerage line at Chadiyara near Poojappura has been overflow due to the laying of OFC cables by HDD method by M/s.Airtel mobile Cellular Company. In order to rectifying the damages, the Assistant Engineer in charge of that area has been prepared a rough cost estimate amounting to Rs.8,38,934/- and also seen reported that the actual estimate should prepared after the completion of rectification work in complete shape. In the meantime, the Assistant Engineer, Sasthamangalam has been registered a complaint petition in this regard in the Museum Police Station and Poojappura Police Station on

12/03/2016 and Sub Inspector of Poojappura Police Station conducted a meeting with the Kerala Water Authority officials and Airtel Authorities and no representative of Airtel Authorities were attended the meeting and hence the meeting was in vein and the Assistant Executive Engineer, Sewerage Maintenance Sub-Division, (N), Pattoor has been conducted an out side settlement and the damaged work was arranged through the sub contractor of Airtel on 19/03/2016. From this file it is evidenced that the damaged works has not been rectified by the M/s.Airtel Company. In this regard the following points shall be clarified by the Sub Divisional Officer.

1. Whether the ratification work has been carried out, if so the upto date expended amount shall be reported.
2. Whether the amount has been deposited by the Airtel authorities based on KWA estimate.
3. If so the amount and date of deposit.
4. Whether the proposed amount is included the centage charges.
5. The present status of the sewer line of the particular place (Chadiyara near Poojappura.)

#### **47. Bank Charges**

On verification of the Bank statement (A/c.No.57000672617) Non-Operative Account, it is seen that an amount of Rs.10/- debited by Bank for each transaction namely "Non home cash Dep". This practice continued by the Bank upto 12/15 and thereafter charged @ Rs.59/per month namely "inter branch fee" and Rs.590/- each month towards "MIN BAL CHGCAOT" and huge amount is loss sustained to Kerala Water Authority on account of the above purpose. Any action is taken by the Sewerage Maintenance Sub-Division, Pattoor to transfer credit the amount debited by the Bank. Even though the Kerala Water Authority is an autonomous body the service is purely bonafied for public interest



and hence Kerala Water Authority is bound to get all concession as allowed to Government Departments. Urgent and necessary action shall be taken to re-credit the above such amount and intimated to Audit.

**48. Discrepancies noticed in cash book**

On verification of cash book from 01/04/2014 to 31/03/2019, the following defects were noticed.

1. Authentication of head office is not seen from 1/15 to 5/16 and 4/18 to 9/18.
2. Monthly abstract is not written from 6/16 to 9/18.
3. Cash balance certificate is not furnished from 6/16 to 8/18.
4. No authentication of writer of cash book is seen from 6/16 to 3/19.
5. No verification entry by a person other than the writer of cash book is seen from 4/14 to 3/19.
6. Many pages are left blank without proper authentication.

Urgent action shall be taken to rectify the defects and intimated to audit.

**49. Abnormal expenditure under the Head of Account 3232 (Maintenance of vehicle).**

On verification of Temporary Advance register, it is seen that huge amount is expended under Head of Account 3232 (Maintenance of vehicle). This amount is seen paid from the temporary advance utilized by Sri.D.Krishnamoorthy, Assistant Engineer and Sri.Ajeesh.N.V, Assistant Engineer. The details of amount expended is as shown below.

<b>CBV No. and month</b>	<b>Amount</b>
CBV 63 of 5/2017	Rs.14691/-
CBV 55 of 2/18	Rs.6904/-
CBV 62 of 12/18	Rs.10930/-

CBV 55 of 2/19	Rs.20275/-
CBV 52 of 3/19	Rs.5543/-
CBV 56 of 3/19	Rs.12725/-
CBV 56 of 8/19	Rs.3485/-
CBV 58 of 8/19	Rs.6913/-
CBV 55 of 9/19	Rs. 3220/-
CBV 60 of 9/19	Rs.12596/-
CBV 62 of 9/19	Rs.19350/-
CBV 50 of 10/19	Rs.11208/-
<b>Total</b>	<b>Rs.127840/-</b>

As per G.O. (P) No.111/2019 Fin dtd:21/08/2019, it is specified that, the charges towards replacing spares of vehicles without consulting Mechanical Wing by the Assistant Executive Engineer is upto 20/08/19 Rs.1500/- only at a time and annual limit is Rs.7000/- and this has been revised with effect from 21/08/2019 Rs.2500/- at a time and annual limit Rs.15000/- respectively. Hence the amount expended by the Assistant Engineer from the temporary advance is violation of G.O. dt:21/08/2019. The reason for the violation may be intimate to Audit.

#### **50. Treasury Account Balance**

As per cash book, an amount of Rs. 1156/- was shown as a opening balance of the Treasury Account each month without any change. On a further scrutiny of the previous year records, it is revealed that this amount is retained in the amount is for the last several years. The period from which the same was retained in the accounts may be ascertained and action may be taken to reconcile the account and amount up to date interest together shall be transfer credit into NOP and urgent action also be taken to close the account. Further progress shall be intimated to Audit.



**51. Non maintenance of Trial balance register.**

As per Kerala Water Authority manual and circular, all ARU's should maintain Trial balance register, journal register and ledger for strengthening Kerala Water Authority accounting system. But Sewerage (N), Sub-Division, Pattoor has not maintained these register till now. Urgent action shall be taken to maintain these registers and intimated to Audit.

**52. Non remittance of 1% KCWWF collected as income to KWA**

As per Kerala Water Authority manual on percentages of charges shall be recovered from the bill of the contractor towards KCWWF and collected shall be remitted to the Labour Welfare Board. An amount of 1% of the collected amount should be retained as revenue to Kerala Water Authority towards collection charges on verification it is noticed that the KCWWF collected has not remitted regularly and no amount is seen retained as collection charges. Action shall be taken to remit the KCWWF collected regularly after retaining one percentage of the collected amount as collection charge amount Rs.116027/- is seen paid towards KCWWF from 4/14 to 3/19.

<b>Month</b>	<b>Payment</b>	<b>One percentage</b>
11/14	11472/-	115/-
12/14	5342/-	53/-
1/15	8301/-	83/-
2/15	1120/-	11/-
7/15	778/-	8/-
Up to 3/17	13729/-	137/-
Up to 3/18	33359/-	334/-
Up to 3/19	41926/-	419/-
	116027/-	1160/-

One percent of this amount ie, Rs.1160/- should be adjusted from the future payment towards KCWWB and intimate to audit.

**53. Huge Expenditure towards other casual wages**

On verification of trial balance from 3/15 to 3/19, it is found that huge amount expended towards other casual wages. The details are as shown below. When compared to the financial year 3/15 and 3/19, the expenditure for the year 3/16, 3/17 and 3/18 have been abnormally increased.

3/15	=2456145
3/16	=3421286
3/17	= 3410932
3/18	= 3450155
3/19	= 2987499

Reason for the huge expenditure towards other casual wages shall be intimated to Audit.

**54. Debit balance in head of account 1659**

On verification of trial balance from 3/15 to 3/19, the following amounts are exist as debit balance against the head of account 1659. The details are shown below.

<u>1659</u>	
3/15	=125293
3/16	= 111500
3/17	= 149598
3/18	= 149897
3/19	= 141706

This reveal that the non settlement of Temporary advance. Urgent necessary action shall be taken to rectify the defect and intimated to Audit.



### **55. Non crediting of Time barred EMDS**

As per 15. 4:1 of KPWD code, it is specified that the balance under deposit unclaimed for more than three completed years should be credited into Revenue as lapsed deposit. Many time barred FDR worth of Rs10,300/- received as EMD/SD from contractors were seen not for fitted/credited into non-operative account which is highly objectionable. Such type of lapsed deposit + interest shall be credited into NOP with intimation to Audit. The details of EMD/SD are as follows.

<b>Sl. No.</b>	<b>MD &amp; date</b>	<b>Name of Bank</b>	<b>Amount</b>
1.	<u>93159</u> 04/06/2007	Catholic Syrian Bank	Rs.1400/-
2.	<u>10116</u> 02/03/2015	Central Bank of India	Rs.500/-
3.	<u>19000</u> 13/07/2001	India Bank	Rs.350/-
4.	<u>178999</u> 23/07/2001	Indian Bank	Rs.350/-
5.	<u>813617</u> 17/02/2010	Canara Bank	Rs.400/-
6.	<u>813620</u> 17/02/2010	Canara Bank	Rs.1000/-
7.	<u>813622</u> 17/02/2010	Canara Bank	Rs.2400/-
8.	<u>350416</u> 26/11/2009	SBT	Rs.3300/-
9.	<u>2648</u> 22/05/2009	DCB, Tvpm.	Rs.600/-

### **56. Non enrolling of SLI/GIS**

According to KSR rule 22 of part 1 and Government of Kerala order G.O. (P) No.556/08/Fin dated: 16/02/2008 all the new entrants to Government service shall be subscribe to SLI with in one month of joining duty similarly GIS should also to be subscribed by the employees. But on verification of the pay bill of the Sub-Division, it is

noticed that SLI and GIS has not been deducted from the following employees. The details are as shown below.

<b>Name &amp; Designation</b>	<b>GIS</b>	<b>SLI</b>
D.Sasikumar, AEE	NIL	NIL
Deepthi.V.S., H.C	NIL	NIL
J.Sarojam, S/G. Computer Asst.	-	-
Mithra K Nair, D'man Gr. 1	-	-
T.K.Prasad, OA	-	-
R.Roopesh Kumar, Driver	-	-
Ajesh.N.V, AE	-	-
G.Madhavi Amma, Lascar	-	-
Chandra Babu.B, Driver	-	-
K.Mani Manjusha, D'man Gr. 1	-	-
John J Sam, D'man Gr.II	NIL	2000
Navas.A, D'man Gr.II	NIL	3000
Retheesh.G.	NIL	1000
Suresh Kumar.K.P. HO	NIL	NIL
Rajesh.M, D'man Gr.II	NIL	500
Rajesh.G,	NIL	500
Shameer.A	NIL	500
Mini.K, D'man Gr.II	500	NIL
Anil.T.K	500	NIL
R.Sreekumar HO	NIL	NIL
C.Subhsh, HO	NIL	NIL
T.Jayakumar, Operator	NIL	NIL
K.Mohankumar, Operator (HG)	NIL	NIL
Vidya.J.Udayan, Operator	500	-
V.K.Sobi,	500	-
G.Ratheesh Babu	500	-
P.V.Pramod	500	-
A.Reji	500	-
Vimal.V.G	500	-
Arun.S, Operator	500	-



G.Anilkumar, Plumber	500	-
R.S.Anish Rak	500	-
Aneesh.M	500	-
Shafeerkhan	500	-
S.Rajan, Plumber	NIL	NIL
Anoop.D	500	-

Urgent action shall be taken to deduct the SLI and GIS from the employees and intimated to audit.

**57. Deduction of commuted leave**

Smt.Mani Manjusha, 1<sup>st</sup> Grade D' man has availed 40 days of commuted leave upto 19/05/2012. While calculating the earned leave account for surrendering only 37 days of commuted leave deducted. Hence the balance 3 days of commuted leave availed shall be deducted from the earned leave account and intimate to audit.

**58. Non Deduction of commuted leave**

On verification of the Service Book of Smt.Madhavi Amma, Lascar it is seen that incumbent has availed 24 days of commuted leave and 7 days of half pay leave upto 1996. But while calculating the earned leave for surrender, 27 days leave only deducted. Balance leave for 4 days shall be deducted and leave account should be recalculated and intimated to audit.

**59. Non Entry of Earned Leave**

Smt.Suja.V.S. 1<sup>st</sup> Grade D'man

The incumbent has entered in Kerala Water Authority service as 1<sup>st</sup> Grade D'man on 04/10/2016 and Provisional service has been regularized with effect from 04/10/2016 FN. While in service she has availed 9 days of earned leave for the period from 03/12/2018 to 07/12/2018 and 26.12.2018 to 29/12/2018 respectively. On

verification of the earned leave account of the incumbent it is seen that earned leave availed by the incumbent has not been earned leave availed by the incumbent has not been entered in the appropriate pages of Service Book.

Hence earned leave account shall be recalculated and intimate to Audit.

**60. Stamp Account Register**

On verification of the Stamp account register, it is seen that monthly/daily closing is not done. Urgent action shall be taken to rectify the defect and intimated to audit.

**61. Recasting of earned leave at the rate of 1/11**

As per G O (P) No.75/2007/Fin dt:27/02/2007 the employees who have completed 3 years service will become eligible for earned leave at the rate of 1/11 the period spent on duty for the first year service to a permanent employee.

On verification of the Service Book of the following employees since the completion of 3 years service earned leave at the rate of 1/11 were not recasted yet.

1. Sri.G.Ratheesh Babu, Operator
2. Sri.Ajesh.N.V, AE
3. Smt.Vidya J Udayan, Operator
4. Sri.Aneesh raj.R.S Operator
5. Sri.Shameer.B, Operator
6. Sri.Arun.S, Operator
7. Sri.Mohankumar, Head Operator
8. Sri.G.Anilkumar, Operator
9. Sri.Akhil.S.S, Operator
10. A. Reji, Operaotor



11. Sri.Roopesh Kumar, Driver
12. Sri.N.V.Pradeep Kumar, Watchman
13. Sri.A.Navas, 3<sup>rd</sup> Grade Operator.

Benefit of the G.O. dt:27/02/2007 may be extended to the above said employees also.

**62. Mis classification of account code**

On verification of trial balance and cash book, it is noticed that an amount of Rs1,13,99,822/- is credit balance against the account code 2721 and an amount Rs.5727035/- against account code 2722. Further verification, it is seen that the sewer connection deposit from domestic consumers (Account code 2751) and sewer connection from non-domestic consumers (Account code 2752) is booked under the head of account 2721 and 2722 respectively. Hence necessary rectification shall be done in the appropriate registers and intimated to Audit.

**63. Dishonour of cheque**

On verification reconciliation statement it is noticed that an amount of Rs.2858 has been deducted by bank as dishonor of cheques. The details are as shown below.

Date	Amount
03/03/2016	618.00
05/03/2016	344.00
07/03/2016	344.00
03/03/2016	344.00
23/05/2016	344.00
23/05/2016	344.00
27/05/2016	343.00
14/08/2017	<u>177.00</u>
	2858.00

Reason for the dishonor for cheque shall be intimate to audit and action shall be taken to avoid such debit in future and also recredited the amount in the respective account.

**64. Bank reconciliation**

On verification of reconciliation statement as 31/03/2019 and 30/11/2019 it is noticed that the difference between the cash book and bank statement exist as such. The details are shown as below.

Account No.	Month	Balance as per cash book	Balance as per bank statement	Difference
57036988086	3/19	94152/-	119586/-	25434/-
	11/19	599197/-	293590/-	305607/-

It reveals that the cash book rectification as per bank reconciliation is not done. Urgent action shall be taken to rectifying the difference and intimated to Audit.

**65. Late remittance of revenue collection**

On verification of revenue collection from 01.04.2014 to 31.03.2019, it is seen that the collection amount is not remitted to bank on the next day itself. As per Article 7 of KFC, it is envisaged therein that the daily collection of each office should be remitted into Treasury the next working day. When this is not possible owing to distance from the Treasury or any other case, the money should be remitted periodically i.e., at least once in a week or the last working day. The Sewerage Maintenance Sub Division, Pattoor is situated in city limit area.

The reason for the late remittance shall be intimated to audit. Total collection for the period from 24.07.2014 to 30.06.2016 is Rs.57,62,103/- and remitted amount is Rs.57,63,573/-. An amount of Rs.1470/- is excessively remitted during the above period. The details of collection and remittance is as shown below.



**Late remittance from 24.07.2014 to 03.06.2016**

24-Jul-14	31-Jul-14	6	12050	35.65
25-Jul-14	4-Aug-14	9	37603	166.90
30-Jul-14	4-Aug-14	4	300	0.59
31-Jul-14	4-Aug-14	3	50	0.07
1-Aug-14	4-Aug-14	2	1150	1.13
2-Aug-14	4-Aug-14	1	2320	1.14
4-Aug-14	6-Aug-14	1	114	0.06
5-Aug-14	6-Aug-14	0	5070	0.00
6-Aug-14	12-Aug-14	5	2160	5.33
7-Aug-14	13-Aug-14	5	10800	26.63
8-Aug-14	13-Aug-14	4	1000	1.97
11-Aug-14	13-Aug-14	1	2160	1.07
12-Aug-14	13-Aug-14	0	44100	0.00
14-Aug-14	22-Aug-14	7	8000	27.62
16-Aug-14	23-Aug-14	6	4150	12.28
21-Aug-14	26-Aug-14	4	3200	6.31
22-Aug-14	26-Aug-14	3	2050	3.03
23-Aug-14	26-Aug-14	2	165318	163.05
27-Aug-14	1-Sep-14	4	18610	36.71
29-Aug-14	3-Sep-14	4	35680	70.38
30-Aug-14	17-Sep-14	17	2050	17.19
1-Sep-14	20-Sep-14	18	8491	75.37
3-Sep-14	23-Sep-14	19	5680	53.22
4-Sep-14	23-Sep-14	18	8050	71.46
5-Sep-14	23-Sep-14	17	1095	9.18
16-Sep-14	23-Sep-14	6	1050	3.11
17-Sep-14	24-Sep-14	6	2590	7.66
18-Sep-14	24-Sep-14	5	50	0.12
22-Sep-14	24-Sep-14	1	1150	0.57
23-Sep-14	25-Sep-14	1	8740	4.31
24-Sep-14	30-Sep-14	5	3820	9.42
25-Sep-14	30-Sep-14	4	5500	10.85
26-Sep-14	1-Oct-14	4	2130	4.20
27-Sep-14	1-Oct-14	3	4380	6.48
29-Sep-14	1-Oct-14	1	150	0.07
30-Sep-14	1-Oct-14	0	6368	0.00
1-Oct-14	16-Oct-14	14	4890	33.76
4-Oct-14	16-Oct-14	11	12000	65.10
8-Oct-14	17-Oct-14	8	200	0.79
9-Oct-14	17-Oct-14	7	1200	4.14
10-Oct-14	17-Oct-14	6	100	0.30
13-Oct-14	17-Oct-14	3	200	0.30
14-Oct-14	17-Oct-14	2	1000	0.99
16-Oct-14	17-Oct-14	0	19300	0.00
17-Oct-14	25-Oct-14	7	19780	68.28
17-Oct-14	25-Oct-14	7	81780	282.31
17-Oct-14	30-Oct-14	12	19780	117.05
18-Oct-14	30-Oct-14	11	8800	47.74
21-Oct-14	30-Oct-14	8	3050	12.03
23-Oct-14	30-Oct-14	6	1100	3.25
24-Oct-14	30-Oct-14	5	50	0.12
25-Oct-14	13-Nov-14	18	98530	874.62



27-Oct-14	13-Nov-14	16	1000	7.89
28-Oct-14	13-Nov-14	15	200	1.48
29-Oct-14	13-Nov-14	14	6850	47.29
30-Oct-14	13-Nov-14	13	4020	25.77
31-Oct-14	14-Nov-14	13	3050	19.55
4-Nov-14	14-Nov-14	9	1110	4.93
5-Nov-14	14-Nov-14	8	1600	6.31
6-Nov-14	14-Nov-14	7	50	0.17
10-Nov-14	14-Nov-14	3	1150	1.70
11-Nov-14	14-Nov-14	2	7570	7.47
13-Nov-14	18-Nov-14	4	15220	30.02
14-Nov-14	18-Nov-14	3	50	0.07
15-Nov-14	18-Nov-14	2	2300	2.27
17-Nov-14	18-Nov-14	0	30910	0.00
21-Nov-14	26-Nov-14	4	4400	8.68
22-Nov-14	26-Nov-14	3	5000	7.40
26-Nov-14	29-Nov-14	2	10350	10.21
27-Nov-14	1-Dec-14	3	6910	10.22
1-Dec-14	1-Dec-14	-1	30310	-14.95
2-Dec-14	5-Dec-14	2	10500	10.36
3-Dec-14	8-Dec-14	4	500	0.99
5-Dec-14	8-Dec-14	2	16820	16.59
6-Dec-14	9-Dec-14	2	10340	10.20
8-Dec-14	9-Dec-14	0	1210	0.00
9-Dec-14	9-Dec-14	-1	150	-0.07
15-Dec-14	11-Dec-14	-5	1550	-3.82
16-Dec-14	15-Dec-14	-2	200	-0.20
17-Dec-14	20-Dec-14	2	2840	2.80
18-Dec-14	20-Dec-14	1	3000	1.48
20-Dec-14	22-Dec-14	1	74470	36.72
23-Dec-14	27-Dec-14	3	100	0.15
24-Dec-14	27-Dec-14	2	100	0.10
26-Dec-14	27-Dec-14	0	50	0.00
27-Dec-14	30-Dec-14	2	260	0.26
1-Jan-15	5-Jan-15	3	15990	23.66
5-Jan-15	8-Jan-15	2	9130	9.00
6-Jan-15	8-Jan-15	1	110	0.05
8-Jan-15	14-Jan-15	5	6890	16.99
12-Jan-15	14-Jan-15	1	5380	2.65
13-Jan-15	14-Jan-15	0	100	0.00
14-Jan-15	16-Jan-15	1	19022	9.38
16-Jan-15	19-Jan-15	2	30240	29.83
17-Jan-15	23-Jan-15	5	50	0.12
19-Jan-15	23-Jan-15	3	6650	9.84
20-Jan-15	23-Jan-15	2	3604	3.55
23-Jan-15	29-Jan-15	5	10401	25.65
24-Jan-15	29-Jan-15	4	4000	7.89
29-Jan-15	3-Feb-15	4	9060	17.87
31-Jan-15	4-Feb-15	3	1100	1.63
4-Feb-15	7-Feb-15	2	8470	8.35
6-Feb-15	9-Feb-15	2	10742	10.59
7-Feb-15	9-Feb-15	1	24250	11.96
11-Feb-15	12-Feb-15	0	1620	0.00
13-Feb-15	16-Feb-15	2	36887	36.38



16-Feb-15	19-Feb-15	2	2770	2.73
20-Feb-15	23-Feb-15	2	300	0.30
21-Feb-15	23-Feb-15	1	6140	3.03
27-Feb-15	2-Mar-15	2	2730	2.69
28-Feb-15	2-Mar-15	1	39216	19.34
2-Mar-15	4-Mar-15	1	3320	1.64
4-Mar-15	6-Mar-15	1	7400	3.65
7-Mar-15	9-Mar-15	1	200	0.10
9-Mar-15	11-Mar-15	1	2000	0.99
10-Mar-15	11-Mar-15	0	2480	0.00
13-Mar-15	16-Mar-15	2	9790	9.66
20-Mar-15	23-Mar-15	2	2250	2.22
21-Mar-15	23-Mar-15	1	4000	1.97
24-Mar-15	28-Mar-15	3	50	0.07
28-Mar-15	31-Mar-15	2	7880	7.77
31-Mar-15	6-Apr-15	5	6140	15.14
17-Apr-15	21-Apr-15	3	1000	1.48
18-Apr-15	21-Apr-15	2	77240	76.18
22-Apr-15	24-Apr-15	1	2000	0.99
23-Apr-15	27-Apr-15	3	6300	9.32
24-Apr-15	27-Apr-15	2	300	0.30
25-Apr-15	27-Apr-15	1	1970	0.97
27-Apr-15	29-Apr-15	1	43150	21.28
28-Apr-15	4-May-15	5	10800	26.63
29-Apr-15	4-May-15	4	8220	16.21
4-May-15	6-May-15	1	500	0.25
6-May-15	8-May-15	1	109400	53.95
8-May-15	11-May-15	2	14401	14.20
13-May-15	15-May-15	1	8990	4.43
14-May-15	18-May-15	3	50	0.07
15-May-15	18-May-15	2	13550	13.36
18-May-15	21-May-15	2	6970	6.87
19-May-15	21-May-15	1	150	0.07
21-May-15	23-May-15	1	132	0.07
22-May-15	23-May-15	0	6195	0.00
23-May-15	25-May-15	1	2660	1.31
25-May-15	27-May-15	1	150	0.07
27-May-15	29-May-15	1	1860	0.92
28-May-15	29-May-15	0	150	0.00
29-May-15	2-Jun-15	3	26490	39.19
30-May-15	2-Jun-15	2	6010	5.93
2-Jun-15	5-Jun-15	2	8810	8.69
3-Jun-15	5-Jun-15	1	3860	1.90
6-Jun-15	11-Jun-15	4	10850	21.40
8-Jun-15	11-Jun-15	2	50	0.05
9-Jun-15	11-Jun-15	1	2220	1.09
11-Jun-15	16-Jun-15	4	4100	8.09
12-Jun-15	16-Jun-15	3	200	0.30
17-Jun-15	22-Jun-15	4	50	0.10
18-Jun-15	22-Jun-15	3	56000	82.85
19-Jun-15	22-Jun-15	2	150	0.15
20-Jun-15	22-Jun-15	1	139636	68.86
22-Jun-15	24-Jun-15	1	26724	13.18
24-Jun-15	26-Jun-15	1	61500	30.33



26-Jun-15	2-Jul-15	5	2300	5.67
27-Jun-15	2-Jul-15	4	150	0.30
29-Jun-15	2-Jul-15	2	7150	7.05
2-Jul-15	6-Jul-15	3	77905	115.26
3-Jul-15	8-Jul-15	4	2250	4.44
4-Jul-15	8-Jul-15	3	5795	8.57
6-Jul-15	8-Jul-15	1	60	0.03
7-Jul-15	16-Jul-15	8	18340	72.36
10-Jul-15	16-Jul-15	5	8070	19.90
13-Jul-15	22-Jul-15	8	1200	4.73
14-Jul-15	22-Jul-15	7	3470	11.98
16-Jul-15	22-Jul-15	5	2000	4.93
20-Jul-15	22-Jul-15	1	1280	0.63
21-Jul-15	23-Jul-15	1	9105	4.49
22-Jul-15	27-Jul-15	4	9925	19.58
24-Jul-15	27-Jul-15	2	50	0.05
25-Jul-15	27-Jul-15	1	3300	1.63
27-Jul-15	30-Jul-15	2	1000	0.99
28-Jul-15	30-Jul-15	1	2300	1.13
31-Jul-15	5-Aug-15	4	27000	53.26
3-Aug-15	5-Aug-15	1	1280	0.63
4-Aug-15	7-Aug-15	2	70090	69.13
5-Aug-15	7-Aug-15	1	2220	1.09
7-Aug-15	13-Aug-15	5	123620	304.82
10-Aug-15	20-Aug-15	9	1100	4.88
11-Aug-15	20-Aug-15	8	2125	8.38
12-Aug-15	26-Aug-15	13	4210	26.99
13-Aug-15	26-Aug-15	12	2610	15.45
19-Aug-15	26-Aug-15	6	160	0.47
20-Aug-15	26-Aug-15	5	17495	43.14
21-Aug-15	26-Aug-15	4	150	0.30
22-Aug-15	26-Aug-15	3	50	0.07
24-Aug-15	26-Aug-15	1	6120	3.02
31-Aug-15	3-Sep-15	2	9236	9.11
1-Sep-15	7-Sep-15	5	4100	10.11
3-Sep-15	7-Sep-15	3	3325	4.92
4-Sep-15	7-Sep-15	2	2050	2.02
7-Sep-15	9-Sep-15	1	13217	6.52
8-Sep-15	15-Sep-15	6	11280	33.38
9-Sep-15	15-Sep-15	5	4460	11.00
10-Sep-15	19-Sep-15	8	100	0.39
11-Sep-15	19-Sep-15	7	50	0.17
14-Sep-15	19-Sep-15	4	50	0.10
15-Sep-15	19-Sep-15	3	12050	17.83
17-Sep-15	19-Sep-15	1	7100	3.50
18-Sep-15	19-Sep-15	0	50	0.00
19-Sep-15	29-Sep-15	9	100	0.44
22-Sep-15	29-Sep-15	6	11450	33.88
23-Sep-15	29-Sep-15	5	60	0.15
25-Sep-15	29-Sep-15	3	100	0.15
26-Sep-15	29-Sep-15	2	2000	1.97
30-Sep-15	3-Oct-15	2	2940	2.90
1-Oct-15	3-Oct-15	1	16450	8.11
7-Oct-15	13-Oct-15	5	34500	85.07



8-Oct-15	15-Oct-15	6	1275	3.77
12-Oct-15	15-Oct-15	2	3575	3.53
13-Oct-15	15-Oct-15	1	1250	0.62
17-Oct-15	21-Oct-15	3	26365	39.01
19-Oct-15	21-Oct-15	1	7260	3.58
21-Oct-15	11-Nov-15	20	13705	135.17
26-Oct-15	16-Nov-15	20	7250	71.51
27-Oct-15	16-Nov-15	19	1110	10.40
28-Oct-15	16-Nov-15	18	50	0.44
29-Oct-15	16-Nov-15	17	4950	41.50
31-Oct-15	17-Nov-15	16	3220	25.41
3-Nov-15	17-Nov-15	13	100	0.64
4-Nov-15	17-Nov-15	12	150	0.89
5-Nov-15	17-Nov-15	11	50	0.27
9-Nov-15	17-Nov-15	7	5435	18.76
11-Nov-15	24-Nov-15	12	5675	33.58
12-Nov-15	24-Nov-15	11	2180	11.83
16-Nov-15	24-Nov-15	7	12350	42.63
17-Nov-15	1-Dec-15	13	10100	64.75
19-Nov-15	1-Dec-15	11	3125	16.95
20-Nov-15	1-Dec-15	10	2400	11.84
21-Nov-15	1-Dec-15	9	1260	5.59
24-Nov-15	1-Dec-15	6	18865	55.82
25-Nov-15	1-Dec-15	5	1075	2.65
26-Nov-15	1-Dec-15	4	6250	12.33
27-Nov-15	1-Dec-15	3	1384	2.05
30-Nov-15	1-Dec-15	0	150	0.00
1-Dec-15	7-Dec-15	5	112085	276.37
7-Dec-15	15-Dec-15	7	36570	126.24
8-Dec-15	23-Dec-15	14	19950	137.74
9-Dec-15	23-Dec-15	13	3210	20.58
10-Dec-15	23-Dec-15	12	50	0.30
14-Dec-15	23-Dec-15	8	7100	28.01
15-Dec-15	31-Dec-15	15	11310	83.66
16-Dec-15	31-Dec-15	14	2200	15.19
18-Dec-15	31-Dec-15	12	10845	64.18
19-Dec-15	31-Dec-15	11	4200	22.78
21-Dec-15	31-Dec-15	9	2510	11.14
22-Dec-15	31-Dec-15	8	6387	25.20
23-Dec-15	13-Jan-16	20	19609	193.40
28-Dec-15	18-Jan-16	20	100	0.99
29-Dec-15	18-Jan-16	19	5765	54.02
30-Dec-15	27-Jan-16	27	15080	200.79
31-Dec-15	27-Jan-16	26	14240	182.58
4-Jan-16	1-Feb-16	27	14340	190.94
5-Jan-16	10-Feb-16	35	2310	39.87
6-Jan-16	1-Feb-16	25	50	0.62
7-Jan-16	1-Feb-16	24	11008	130.29
8-Jan-16	1-Feb-16	23	300	3.40
12-Jan-16	1-Feb-16	19	7000	65.59
13-Jan-16	1-Feb-16	18	11870	105.37
14-Jan-16	1-Feb-16	17	6175	51.77
18-Jan-16	1-Feb-16	13	5175	33.18
25-Jan-16	8-Feb-16	13	11561	74.12



27-Jan-16	9-Feb-16	12	2803	16.59
28-Jan-16	9-Feb-16	11	5275	28.62
29-Jan-16	9-Feb-16	10	2550	12.58
30-Jan-16	10-Feb-16	10	23997	118.34
1-Feb-16	11-Feb-16	9	43571	193.38
2-Feb-16	12-Feb-16	9	2450	10.87
3-Feb-16	12-Feb-16	8	1275	5.03
4-Feb-16	12-Feb-16	7	4580	15.81
5-Feb-16	12-Feb-16	6	10250	30.33
6-Feb-16	12-Feb-16	5	6100	15.04
7-Feb-16	12-Feb-16	4	540	1.07
9-Feb-16	12-Feb-16	2	50	0.05
10-Feb-16	15-Feb-16	4	34100	67.27
11-Feb-16	15-Feb-16	3	2050	3.03
15-Feb-16	8-Mar-16	21	36935	382.50
16-Feb-16	15-Mar-16	27	3555	47.34
17-Feb-16	15-Mar-16	26	5906	75.73
18-Feb-16	16-Mar-16	26	1350	17.31
19-Feb-16	30-Mar-16	39	5690	109.44
20-Feb-16	21-Mar-16	29	100	1.43
22-Feb-16	21-Mar-16	27	2160	28.76
25-Feb-16	21-Mar-16	24	2150	25.45
26-Feb-16	21-Mar-16	23	2000	22.68
29-Feb-16	21-Mar-16	20	5035	49.66
1-Mar-16	6-Apr-16	35	10660	183.99
2-Mar-16	6-Apr-16	34	1275	21.38
3-Mar-16	6-Apr-16	33	11615	189.02
4-Mar-16	6-Apr-16	32	10040	158.44
5-Mar-16	6-Apr-16	31	10	0.15
8-Mar-16	6-Apr-16	28	11265	155.55
9-Mar-16	6-Apr-16	27	100	1.33
14-Mar-16	6-Apr-16	22	2570	27.88
15-Mar-16	7-Apr-16	22	24495	265.75
16-Mar-16	7-Apr-16	21	3665	37.96
17-Mar-16	7-Apr-16	20	4250	41.92
18-Mar-16	7-Apr-16	19	1540	14.43
19-Mar-16	7-Apr-16	18	770	6.84
21-Mar-16	7-Apr-16	16	10890	85.93
22-Mar-16	7-Apr-16	15	5495	40.65
23-Mar-16	7-Apr-16	14	3200	22.09
26-Mar-16	7-Apr-16	11	50	0.27
28-Mar-16	7-Apr-16	9	1490	6.61
29-Mar-16	12-Apr-16	13	10075	64.59
30-Mar-16	12-Apr-16	12	3875	22.93
31-Mar-16	12-Apr-16	11	50	0.27
1-Apr-16	12-Apr-16	10	1235	6.09
5-Apr-16	21-Apr-16	15	47245	349.48
6-Apr-16	21-Apr-16	14	52150	360.05
7-Apr-16	21-Apr-16	13	16982	108.87
8-Apr-16	21-Apr-16	12	6470	38.29
11-Apr-16	21-Apr-16	9	2445	10.85
12-Apr-16	21-Apr-16	8	48485	191.28
13-Apr-16	21-Apr-16	7	1175	4.06
15-Apr-16	21-Apr-16	5	5690	14.03



18-Apr-16	21-Apr-16	2	50	0.05
19-Apr-16	21-Apr-16	1	1620	0.80
20-Apr-16	22-Apr-16	1	31300	15.44
21-Apr-16	19-May-16	27	145935	1,943.13
22-Apr-16	19-May-16	26	6550	83.98
26-Apr-16	19-May-16	22	18310	198.65
27-Apr-16	19-May-16	21	8520	88.23
28-Apr-16	19-May-16	20	1500	14.79
29-Apr-16	19-May-16	19	3810	35.70
30-Apr-16	21-May-16	20	905	8.93
2-May-16	21-May-16	18	2215	19.66
3-May-16	21-May-16	17	27860	233.57
5-May-16	21-May-16	15	3335	24.67
7-May-16	21-May-16	13	3125	20.03
18-May-16	23-May-16	4	67330	132.82
20-May-16	23-May-16	2	35160	34.68
21-May-16	26-May-16	4	35425	69.88
23-May-16	27-May-16	3	87720	129.78
24-May-16	27-May-16	2	4740	4.68
25-May-16	30-May-16	4	64365	126.97
26-May-16	30-May-16	3	6805	10.07
27-May-16	30-May-16	2	62020	61.17
28-May-16	30-May-16	1	295950	145.95
31-May-16	6-Jun-16	5	36320	89.56
1-Jun-16	6-Jun-16	4	4245	8.37
2-Jun-16	6-Jun-16	3	4140	6.12
3-Jun-16	6-Jun-16	2	34730	34.25
				14,475.82

An amount of Rs.14476/- should be recovered from the incumbent who is in charge of cash during the above mentioned period towards penalty for delayed remittance. Rs. 1470/- should be adjusted from the penalty amount.

  
Internal Auditor

  
For Accounts Member  
FM&CAO(i/c)