

**INTERNAL AUDIT REPORT ON THE ACCOUNTS AND
REGISTERS OF PUBLIC HEALTH CIRCLE, THIRUVALA FOR
THE PERIOD FROM 01.03.2016 TO 31.03.2019**

Part – I

A. INTRODUCTION

Office of PH Circle, Pathanamthitta has started functioning with effect from 03.03.2016 onwards and the office is situated in Thiruvalla. Due to the formation of the PH Circle, Pathanamthitta, 3 Divisions were attached to the newly formed Circle viz. PH Division, Thiruvalla, PH Division, Pathanamthitta and Project Division, Adoor. The whole area of Pathanamthitta district is come under the jurisdiction of PH Circle, Pathanamthitta. This office is functioning without the post of Accounts Officer. The Audit conducted during the period from 29.01.2020 to 07.02.2020 covering the period from 3/2016 to 31.03.2020. The Internal Audit team has not been conducted the audit.

B. OFFICERS IN CHARGE

Sl. No.	Name	Designation	Period
1.	Sri.M.S.Sajith	Superintending Engineer	03.03.16 to 31.05.16
2.	Sri.Swaminathan P.N	Superintending Engineer	01.06.16 to 11.08.16 (Addl. Charge)
3.	Sri.M.Madhu	Superintending Engineer	15.08.16 FN to
4.	Smt.Karthika.G.S	Technical Assistant/AEE	05.03.2016 FN
5.	Smt.Geeth Devi.K.E	Senior Superintendent	04.03.16 to 31.05.17
6.	Smt.Geetha P.D	Senior Superintendent	01.02.18 to 08.08.19
7.	Sri.S.Krishnakumar	Senior Superintendent	08.08.19 to 21.08.19 (Addl. Charge)
8.	Sri.Saji.V.K.	Senior Superintendent	21.08.2019 FN
9.	Sri.Padmakumar.K.P	Head Clerk	24.09.16 to 03.09.18

10.	Smt.Prateksha Das.S	Head Clerk	20.11.2017
11.	Sri.Jessy Thomas	AE/Head Draftsman	14.12.16 to 26.09.18
12.	Sri.Anuplal.S	AE/Head Draftsman	24.10.18 to 07.08.19
13.	Smt.Kumary Latha	AE/Head Draftsman	07.08.19 to 12.11.19
14.	Sri.Anuplal.S	AE/Head Draftsman	12.11.2019 (Addl. charge)

C. INTERNAL CONTROL MECHANISM

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

Part – II

1. Non recovery of the cost of materials

Name of Work: KSUDP – UIDSSMT Changanacherry Municipality – supplying, laying, Jointing, Testing and commissioning of various sizes of PVC pipes for a length of 15 KM for the replacement of damaged AC Distribution.

The above work was tendered by the Superintending Engineer, PH Circle, Kottayam and awarded to Sri. Paulson Chacko, Mulavarikkal House, Piraroor, Kalady, Ernakulam with the PAC of Rs: 12676661/- and the contractor has been executed the agreement on 18-03-2015 . As per the agreement condition the contractor should have completed the work on or before 17/09/2015. However the contractor has been completed the work on 31/08/2017 i.e. within the extended time period.

On verification of the file it is seen that, the contractor has been filed an application for Time of extension during 8/17 and work completed and the same is communicated by the Divisional Officer to the Superintending Engineer, PH Circle, Thiruvalla for obtaining sanction. But the final decision was not taken in proper time. Hence the contractor is forced to approach the Hon'ble High court for receiving the balance bill amount, retention and security deposit. The Hon'ble High court in its judgment dated 17/10/18 ordered to release the bill amount .In order to comply the Judgment, KWA is forced to release the balance bill amount, Retention and Security deposit without satisfying the NIT conditions . This has been created large liability to KWA by the way of non-effecting the recovery of balance materials and retaining the retention and security deposit till completing the guarantee period. Balance bill amount released on 29/04/2019 and retention released on 24/05/2019 respectively. Even though the work has been completed on 30/08/2017 it is not known whether the scheme has been commissioned or not. On scrutiny of the file, it is seen that the following materials are balance with the contractor .

Sl. No	Item	Quantity	Rate	Amount
1	80 mm CI D/F sluice valve	3 Nos	3500	10500
2	100 mm CI D/F sluice valve	10 Nos	4350	43500
3	150 mm CI D/F sluice valve	2 Nos	6400	12800
4	150 mm /160 mm CI D/ CIR joint	16 nos	750	12000
5	80 mm /900 mm CI D/ CIR joint	2 nos	400	800
6	90 mm PVC MI Adaptor	4 nos	120	480
7	75 mm PVC MI Adaptor	2 nos	90	180
8	100 mm GL elbow	2 nos	450	900
9	80 mm GI bend	2 nos	350	700
10	80 mm GI elbow	2 nos	275	550
11	65 mm GI bend	4 nos	188	752
12	65 m G1 elbow	2 nos	230	460
13	150 mm G1 coupling	8 nos	350	2800
15	100 mm G1 coupling	20 nos	280	5600

15	80 mm G1 coupling	19 nos	220	4180
16	65 mm G1 coupling	6 nos	180	1080
			Total	97282

The cost of materials and other items as mentioned in para 14 of GWD Form 83 should be recovered from the contractor and intimated to Audit.

2. Irregular granting of Time of extension

Name of Work: LAC-ADS improvements of WSS to Revenue Tower and Taluk Hospital Thiruvalla by providing 160 mm PVC rider main from KWA campus Thiruvalla.

(Agreement No : 29/ Se/PHCG/2014-15 dated 24/3/2015).

The above work was awarded to M/s CHACKO SCARIA and CO., Anjilimoottil, Anaparambil, North P O, Thalavadi with the PAC of Rs: 2124784 and the firm has been executed the Agt On 24.3.2015. As per the selection notice No: PHCG/A2/2325/2014 dated 11.3.2015, it was specified that the works should be completed in all respects within three months from the date of executing agreement. Accordingly the work should have completed on or before 23.6.2015 where as the contractor /firm completed the works only on 5.2.2016. As per order dated 28.7.2016 of the Superintending Engineer, PH Circle, Thiruvalla. Time of extension has been granted up to 5/2/2016 without imposing the fine.

As per Section 2112 of PWD Manual revised edition , the extension of time for completion that can be granted at a time shall not executed 25 % of the original time or 6 months whichever is less. The maximum extension that can be granted for a work shall be limited to half of the original time of completion. However it is seen that in the above works, maximum time of extension that can be allowed was only 23 days in a single stretch. Irregular granting of time of extension brought to notice

and report to Audit under which circumstances in which the time of extension was granted.

3. Poor performance of the scheme

Name of Work: 19 replacement of pies – Improvements of UWSS to Thiruvalla – Changanasery Municipalities – Supplying, Laying, testing, commissioning and maintains of 700mm DI K9 pipe from Knanaya Church at Muchukeer to Railway over bridge

Agreement No. 18/SE/PHC/TVLA/2016-17 dated, 17.02.2017

As per the order No.KWA/CE(SR)/PHTVL/4957/2012 dated, 27.01.2017 of the Chief Engineer(SR), Thiruvananthapuram the tender for the above work has been sanctioned in favour of M/s. J&B Engineers and Construction Company, Kuttoor P.O, Thiruvalla at the negotiated quoted amount of Rs.3,42,44,241/-. Accordingly the firm has been executed the agreement on 17.02.2017. AS per the agreement condition, the firm should have completed the work on or before 16.11.2017. Vide letter No.SE/PHC/TVLA/412/2016 dated, 30.12.2017, Superintending Engineer, PH Circle, Thiruvalla has directed to the Executing Engineer, PH Division, Thiruvalla to submit the (1) details of the culvert crossing needed (2) position of air valves, scour valve etc. But even after lapse of 25 months any reply is seen received from the Divisional Officer, Thiruvalla. Hence, the following points shall be clarified.

1. Whether the work has been completed by the firm within the agreed period
2. Whether the time of extension of application has been received or not
3. Present status of the scheme
4. Uptodate expenditure of the work and the scheme
5. Date of completion of the work

4. Unusual recommendation on for releasing of security deposit.

Name of Work: WSS to Kozhencherry – Supplying and Laying 300 mm DI K9 Raw Water Pumping main (Agreement no : 16/2014-15/SE/Q dated 23/12/14).

Estimate for the above work was sanctioned by the CE(SR) for an amount of Rs : 213 lakhs vide letter No: KWA/CE(SR)ADR/6395/13 KOZ-T/Plant – dated 13/2/2014 and the work was tendered by the Superintending Engineer, PH Circle ,Kollam through the E-tender. As per proceedings no: KWA/JP/WS1/6396/14/TD dated 1/11/2014 , tender for the subject work has been sanctioned in favor of Sri. M.V.Rajeev, Contractor at his quoted amount of Rs : 20934000/- which is 12.02% above revised PAC of Rs: 18687973/-. Accordingly Sri.M.V Rajeev, contractor has been executed the agreement on 23/12/2014. The work has been completed by the contractor on 25/5/2016 i.e. the extended time.

Due to the formation of PH Circle, Pathanamthitta , the Scheme area with Project division, Adoor has come under the jurisdiction of PH Circle, Pathanamthitta and at present the supervision is under the control of this circle. Since the work was arranged and tendered by the Superintending Engineer, PH Circle, Kollam and the security deposit was pledged in favor of Superintending Engineer, PH Circle, Kollam and the same is under the custody of them. Hence the contractor has submitted the request for releasing the security deposit to Superintending Engineer, PH Circle, Kollam . The SE,PH Circle, Kollam vide letter no : KWA/PHC/Q/D5-19334/16 dated 30/4/19 has informed that the request for releasing the security deposit of Sri.M.V.Rajeev can be considered only after ensuring that the contractor for any defects rectification of the subject work which may be rectified from the project division, Adoor , since the work is not commissioned.

On further verification of the file, it is seen that the Assistant Executive Engineer, Project division , Adoor has reported that due to non installation of transformer and pump set trial running could not done for the Raw Water pumping main . As this is not due to the fault of the contractor. From this report it is evident that the scheme has not been commissioned till date. Hence the recommendation for releasing the security deposit is irregular and the violation of NIT condition.

As per para 8.14.1 of NIT, it is specified that on the grant of completion certificate to the contractor by the Engineer in charge of the works , 5 % of the contract value, out of the total 8 % of the security deposit shall be refunded to the contractor. Balance 3% of the contract value will be released on completion of the full guarantee period. For pipe laying works alone, the works will be treated as “ completed” which it is ready for commissioning of allied civil works. Then completion certificate will be issued by the concerned Assistant Executive Engineer in charge of works within one month security deposit will be released. Hence the recommendation for releasing the security deposit is irregular.

5. Irregular claim of Southern Railway

As per letter No. V/W/372/KWA/80 dated 09/07/2018 of the Divisional Railway Manager (Works), Southern Railway, Thiruvananthapuram has requested that an amount of Rs. 10409250/- shall be remitted in favour of Senior Divisional Finance Manager, Southern Railway by Demand Draft or cheque towards renewal of damaged AC pipe (700 mm) laid during 1992 at Km 91/37 -43 between Thiruvalla and Chengannoor Railway station in favour of Kerala Water Authority. The request is seen received along with calculation statement. On verification of the statement which is furnished by the Railway it is seen that they have demanded the way leave charges for the period from 1992 to 2027-2028.

Total amount demanded by the Railway is Rs. 10409250/- (8579873 + service charge – 1544377).

Govt. of India have introduced GST and service tax with effect from 1.10.2018. Since the GST and service tax come into force only with effect from 1.10.2018 the KWA is only liable to pay the service tax Rs. 913990/- only instead of Rs. 1544377. While remitting the way leave charges an amount of Rs. 630387/- will be deducted and the remittance details will be intimated to Audit.

6. Non adhering of the Gazette Notification

As per Gazette Notification 3111 (1) Leg (A2)/2018/LAW dated 31.3.2018 , Kerala Legislative has passed Kerala Finance Act 2018 , in which the cost of stamp paper for all agreement after 1.4.2018 is 0.1 % of contract value(Minimum Rs: 200/-) and maximum of Rs: one lakh. Since Kerala Water Authority is an autonomous body which is fully owned by Government of Kerala all the orders issued by Government of Kerala time to time are also applicable. Hence Kerala Water Authority is liable to collect the Kerala stamp paper as mentioned in the Gazette Notification dated 31.3.2018. On verification of the agreement Register of PH Circle, Pathanamthita it is seen that the following contractors have not produced the required stamp paper as prescribed rate in the Gazette Notification Details is separately appended to this as List A.Action will be taken to collect additional stamp paper as mentioned below and intimated to Audit.

Details of additional stamp per required

Sl No	Agreement number and date	Name of Contractor	Accepted PAC	Stamp paper required 0.1%	Actually submitted	Balance to be collected
1	8/SE/PHC/TVLA/18 Dated 25/7/2018.	Sri.Janardhanan Nair	1,761,627	1762	200	1562
2	6/SE/PHC/TVLA/18 Dated 19/7/2018.	Sri.Mathew Kunjumathew	3820103	3820	200	3620

3	5/SE/PHC/TVLA/18 Dated 28/6/2018.	M/s Flow max water	2035095	2305	200	1835
4	4/SE/PHC/TVLA/18 Dated 16/6/18.	Sri.R Santhoshkumar	30595000	30595	200	30395
5	3/SE/PHC/TVLA/18 Dated 11/06/2018.	Sri. Sunil kumar	2424120	2424	200	2224
6	2/SE/PHC/TVLA/18 -19 Dated 17/5/2018.	Sri.E.M Paulose	20585069	20585	200	20385
7	1/2018- 19/SE/PHC/TVLA/1 8 Dated 17/5/2018.	Sri.V.P Sudhakaran	3054489	3054	200	2854
8	10/SE/PHC/TVLA/1 8 -19 Dated 02/08/2018	Sri.Shoney P Joseph	1731359	1731	200	1531
9	9/SE/PHC/TVLA/18 -19 Dated 28/8/2018.	Sri.Shoney P Joseph	6309185	6309	200	6109
10	19/SE/PHC/TVLA/1 8 -19 Dated 24/10/2018	Sri.V.C Sreekumar	1987014	1987	200	1787
11	18/SE/PHC/TVLA/1 8-19 Dated 12/10/2018.	Sri.V.P Sudhakaran	13726751	13727	200	13527
12	17/SE/PHC/TVLA/1 8 -19 Dated 01/10/2018.	M/s Victoria Polyform	3450000	3450	200	3250
13	16/SE/PHC/TVLA/1 8-19 Dated 27/09/2018.	M/s Flow max water	3613511	3614	200	3414
14	15/SE/PHC/TVLA/1 8 -19 Dated 26/9/2018.	Sri. P.Santhosh Kumar	6605352	6605	200	6405
15	14/SE/PHC/TVLA/1 8 -19 Dated 26/9/2018.	M/s Victoria Polyform	3000000	3000	200	2800
16	13/SE/PHC/TVLA/1 8-19 Dated 7/12/2018.	Sri.N.K Hanzar	31400000	31400	200	31200
17	12/SE/PHC/TVLA/1 8 -19 Dated 17/12/18	Sri.P T Thomas	7174424	7174	200	6974
18	11/SE/PHC/TVLA/1 8 -19 Dated 03/09/18	Sri.V.P Sudhakaran	15400400	15400	200	15200
19	1/SE/PHC/TVLA/18 -19 Dated 17/05/18	Sri.V.P Sudhakaran	3054489	3054	200	2854

Total

157926/-

During the audit period, Superintending Engineer was replied that 14 contractors/firms have been submitted the additional stamp paper and

the remaining 5 Nos will be collected at the time of release of security deposit(List appended to this). As and when the balance stamp paper collected the details should be reported to audit

7. Non Renewal of Bank Guarantee

As per the Bank guarantee rules, the bank is liable to pay the guaranteed amount only if a demand or claim is lodged with the bank in writing on or before the expiry date of the bank guarantee. The bank guarantee shall be forfeited after the expiry period of validity.

Action may be taken to revalidate the following bank guarantees and the renewal details may be furnished to audit.

Sl. No.	Agreement No	Contractor	Amount of Bank Guarantee	Date of expiry of Bank Guarantee
1	Agreement No. 13/SE/17-18 dated 28/09/2017	TESCONS Project Pvt. Ltd	Rs. 244500/-	26/09/2019
2	Agreement No. 20/SE/PHC/TVLA /2018-19 dated 26/10/2018	BRIGHT Enterprises	Rs. 260000/-	13/11/2019

During the period of audit the Superintending Engineer's office has replied that 260000/- has been released on 18.01.2020 and item No. 2 is dropped and the status of the WP(C) No.14563/19 before the Hon'ble High Court of Kerala shall be intimated to audit.

8. Non remitting of interest received from Bank

On verification of the bank statements for the A/C No: 67356773014, it is seen that the following amount has been credited by bank towards interest.

Date	Amount
25.04.2016	Rs: 1720

25.07.2016	Rs: 5590
25.12.2016	Rs: 3938
25.10.2016	Rs: 5989
25.03.2017	Rs: 6945
25.06.2017	Rs: 6397
25.12.2017	Rs: 4669
25.09.2017	Rs: 3932
25.03.2018	Rs: 7412
25.06.2018	Rs: 6950
25.09.2018	Rs: 8353
25.12.2018	Rs: 7137
25.03.2019	Rs: 8246
25.06.2019	Rs: 5775
25.09.2019	Rs: 5479
25.12.2019	<u>Rs: 5177</u>
Total	Rs. 93709/-

As per the existing rules, any amount collected by ARU's Non operative account. This practice is not done by the PH Circle, Thiruvalla . This is the violation of Rules. Hence the above mentioned should be remitted in to NOP account and intimate to Audit.

9. Non remittance of revenue in due time

On verification of the CB2 receipt Book No. commencing from Rt. No. AV. No. 0980201 the amount collected from 17/02/17 onwards as other receipts. For further scrutiny of Bank chellan it is seen that the amount collected were not remitted into the Bank in time. For example the amount collected from 17/2/17 to 29/6/17 were remitted only on 14/7/17. Similar lapses were repeated for several months. Once amount collected below Rs. 500/- should be remitted in Bank within one week from the date of collection. Hence the reason for lapses occurred shall be intimated to audit.

10. Non completion of scheme

Name of Work: UWSS to Changanacherry Municipality – Replacement of damaged 700 mm/400 mm premo distribution to Vazhappally zone using 700/450 mm DIK9 pipes from Cluny school to Vazhoor Road.

(Agt. No. 1/SE/PHCT/2016-17 dated 15/07/2016)

As per selection notice No. SE/PHC/TVLA/DB/346/2016 dated 25/06/2016 of the Superintending Engineer, P.H. Circle, Thiruvalla, the above work has been awarded to Sri. V.P. Sudhakaran, Contractor, with the PAC of Rs. 8105060. As per the selection notice, the contractor should have completed the work on or before 24/03/2017.

On verification of the file, it is seen that, the time of completion of the work is extended up to 25/04/2017 without imposing the fine vide order no.SE/PHC/TVLA/DB-346/2016 dated 27/03/2018 of the Superintending Engineer, P.H. Circle, Thiruvalla in this regard it may be report whether the work has been completed and put in use with in the extended time and also furnish the completion certificate .

11. Non remittance of centage charges

Name of Work: UWSS to Thiruvalla - Changanacherry Municipality – shifting of transformer and 11 KV yard and Kallisserry WTP site due to doubling of Railway track. Deposit work of Southern Railway.

(Agt. No. 15/SE/PHCK/2014-15 dated 16/09/2014)

The work of shifting of Transformer and 11 KV yard at WTP site at Kallisserry was arranged due to doubling of Railway track and an amount of Rs. 3565000/- was deposited by Railway vide cheque No. 112696 dated 07/03/2014. The upgradation of capacity of transformer to 500 KVA arranged under 09 UWSS improvement. As per the existing rules, an amount equal to 12.5 % will be included in the deposit

amount. Thus an amount of Rs. 445625/- was to be remitted into the Non Operative Account towards centage charges.

On verification of the file, there is no proof for amount remitted into the Non Operative Account. Urgent action will be taken to credit the amount into Non operative account with intimation to Audit.

12. Non deduction of 1% service charge from KCWWF remittance

While remitting the amount deducted towards KCWWF recovery from contractors to the KCWWF department, a service charge @1% shall be deducted in favour of KWA and remitted to the Non operative Account. In reply to audit enquiry it is reported that an amount of Rs. 11656/- has been remitted to the Chief Executive Officer, KCWWF up to 3/2019,towards the remittance of recovered amount of KCWWF from contractor.

That is, the amount remitted to KCWWF dept. for the period from 3/2016 to 1/2020 may be arrived and 1 % of which may be transmitted to Non operative Account towards service charge due to KWA, from any of the future KCWWF remittance.

13. Irregular disbursement of cash allowances

As per the GO(P) No. 125/17/(81) /Fin dated 23/069/2017 aftermath of the successful implementation of Integrated Financial Management System for the financial transaction of the Govt. Cash transaction of the Govt. has undergone drastic changes and now almost all salary payments and other claims including contingent claims are transferred electronically to the Bank or TSB Account of Employees and other stock holders. Thus the cash section in offices are now not dealing with physical cash.

In the circumstances explained above the special allowance allowed to various categories of employees for handling cash will be discontinued with effect from 1.4.2017. As per the guidelines of the above Govt. Order the special allowance for handling cash has drawn by the incumbent Sri. Anil Kumar.R, Office Attendant of this office for the period from 1/4/2017 shall be calculated and recovered the amount from his salary and intimate to audit.

Superintending Engineer, PH Circle, Thiruvalla has replied that an amount of RS.4950/- has been disbursed to the incumbent towards special cash allowance and the same will be recovered in 10 equal installments. Since the amount has not been recovered from the incumbent, the para would not be dropped. The recovery details shall be intimated to audit.

14. Erroneous fixation of pay

Sri. Arun .P.K has been promoted as UD Clerk with effect from 20/3/14 as per order No. KWA/HO/99/9000/1999/Vol.II dated 20/3/14 of the Deputy Chief Engineer (GL) KWA and subsequently he has been reported for duty in the promoted post as UDC on the FN of 24/3/14. Accordingly as per proceedings No. PDK-AB1/107/09 dated 24/03/14 of the Executive Engineer, Project Division, Kottayam the pay of the incumbent has been fixed with revised scale with effect from 20/03/14. The incumbent is eligible for getting revised scale of pay only with effect from 24/03/14 as he is opted the revised scale with effect from 24/03/14. Hence the pay fixation as referred above shall be cancelled and revised the pay fixation in accordance with the date of joining duty in the promotion post and excess salary drawn by the incumbent in lieu of erroneous fixation shall be recovered and intimate to audit.

15.

On verification on cash book, it is seen that the 1% recovery towards service charge in favour of KWA from KCWWF remittance is mentioned as cess instead of service charge and shall be accounted in the receipt side of the cash book under the head 7233.

The recovery entry may be corrected as service charge under the Head of account 7233 and the corrected details shall be report to Audit.

16. Debiting of amount towards as MAB by Bank

On verification of Bank statement (A/c. No. 37065946506), it is seen that the amount of Rs. 59/- for cash transaction is debited by Bank as MAB and huge amount is loss sustained to KWA on account of this type debiting. Even though the KWA is an autonomous body and the services is purely bonafied for public interest and hence the KWA is bound to get all concession is allowed to Govt. departments. Urgent action shall be taken to re-credit amount debited by the Bank by the way of MAB and shall be reported to Audit.

17. Non issuing of the original agreement

On verification of the Agreement, it is seen that the original Agreement which were executed by the contractors/firms have been kept under the custody of executing authority. This practice is irregular. The original agreement must be transmitted to the concerned Divisional Officer, and duplicate copy will be retained by the agreement Executing Authority. Since the same is required for verification such as unit, quantity price and other essential thing especially during the execution time.

18. Non updation of the Asset Register

On verification of the Asset Register it is found that the details such as name of item, No of item existing, No of items of present purchase, supply order No, purchase details, payment details, guarantee period if any, closing balance, initials of head of the office are not mentioned.

Therefore the register may be updated with reference to the quotation register, supply order register and cash book and furnish to audit without delay.

During the audit period, the Superintending Engineer has replied that the details mentioned in the query shall be ratified in future. The audit team has been decided to drop the paras subject to notification in the next audit.

19. Non closing of Cheque Memo Register

On verification of the cheque memo register, it is found that the CMR has been closed monthly from 3/2016 to 8/2017 and thereafter the entries from 9/2017 to 1/2020 is made continuously without carry overing to next page.

The cheque memo register shall be closed monthly and the entry for the next month may be made in the next page , similar to cash book.

The reply furnished during the audit period is not satisfactory. The cheque memo register shall be updated as mentioned in the audit query and authenticated the copy of the same shall be produced to audit.

20. Pending LAR

The following LAR are pending with the PH Circle, Pathanamthitta. Urgent action will be taken to dropping the pending paras.

Sl. No.	Year	Part/Para	Audit objection
1.	2017-18	Part II B - I	Irregular extension of time granted for completing work
2.	2017-18	Part II B - II	Delay in completion of works under NRDWP scheme
3.	2017-18	Part II B - III	Improper execution of agreement
4.	2017-18	Part II B - IV	Non achievement of targetted inspection by SE
5.	2017-18	Part II B - V	Non maintenance of control registers
6.	2017-18	Part II B - VI	Lack of monitoring in respect of quality of drinking water supplied under the jurisdiction of Superintending Engineer, Thiruvalla.

Internal Auditor

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