

INTERNAL AUDIT REPORT OF PH DIVISION MALAPPURAM

PERIOD OF AUDIT : 07/07/2016 TO 28/07/2016

PERIOD COVERED : 01/04/2012 TO 31/03/2015

AUDIT TEAM

- 1. Sri. K.J. Nizar, Internal Auditor**
- 2. Smt. Rajeswari, Divisional Accountant**
- 3. Sri. P.S Reghu, Head Clerk (HG)**
- 4. Sri. B.Manoj, Head Clerk**

INTRODUCTION

PH Division, Malappuram consists of 4 Nos. sub divisions viz. PH Sub Division Malappuram, PH Sub Division, Perinthalmanna, PH Sub Division, Manjeri and PH Sub Division, Parappanangadi. The audit was conducted on 07/07/2016 to 28/07/2016.

OFFICERS IN CHARGE

KERALA WATER AUTHORITY, PH DIVISION, KWA, MALAPPURAM
 INCUMBENCY DETAILS OF EE, TA, RO, DAO AND JS
 For the period from 01-04-2012 to 31-03-2015
 EXECUTIVE ENGINEER

I		EXECUTIVE ENGINEER							
	Name	Designation	From	To	Remarks				
	1 K.A. Abdul Lathief	Executive Engineer	01-04-2012 FN	23-06-2012 AN					
	2 K.V.M. Abdul Lathief	Asst Exe. Engineer	23-06-2012 AN	07-07-2012 AN	U/C				
	3 C.K. Preethimol	Executive Engineer	07-07-2012 AN	25-07-2013 AN					
	4 N. Hamza	Technical Assistant	25-07-2013 AN	05-08-2013 FN	U/C				
	5 C.K. Preethimol	Executive Engineer	05-08-2013 FN	05-12-2014 AN					
	6 V. Prasad	Executive Engineer	05-12-2014 AN	31-03-2015 AN					
	II TECHNICAL ASSISTANT								
	1 N. Hamza	Technical Assistant	01-04-2012 FN	30-11-2013 AN					
	2 Vineeth Palleri	Asst Exe. Engineer	30-11-2013 AN	14-03-2014 FN	U/C				
	3 T. Sundaran	Asst Exe. Engineer	14-03-2014 FN	23-01-2015 FN	U/C				
	4 C.T. Abdul Majeed	Technical Assistant	23-01-2015 FN	05-03-2015 FN					
	5 T. Sundaran	Asst Exe. Engineer	05-03-2015 FN	31-03-2015 AN	U/C				
	III REVENUE OFFICER								
	1 N. Muraleedharan Moosad	Revenue Officer	01-04-2012 FN	12-12-2012 AN					
	2 M. Abdul Manaf	Divisional Accounts Officer	12-12-2012 AN	14-01-2013 FN	U/C				
	3 N.P. Velayudhan	Revenue Officer	14-01-2013 FN	14-07-2014 FN					
	4 M. Abdul Manaf	Revenue Officer	14-07-2014 FN	31-03-2015 AN					
	IV DIVISIONAL ACCOUNTS OFFICER								
	1 M. Abdul Manaf	Divisional Accounts Officer	01-04-2012 FN	27-08-2013 AN					
	2 M.V. Nirmala	Junior. Supt.	27-08-2013 AN	29-08-2013 FN	U/C				
	3 K. Ramchandran	Divisional Accounts Officer	29-08-2013 FN	31-03-2015 AN					
	V JUNIOR SUPERINTENDANT								
	1 M.V. Nirmala	Junior. Supt.	01-04-2012 FN	28-02-2015 AN					
	2 O. Athah	Head Clerk	28-02-2015 AN	12-03-2015 FN	U/C				
	3 G.S. Antha	Junior. Supt.	12-03-2015 FN	31-03-2015 AN					

EXECUTIVE ENGINEER, PH DIVISION, KWA, MALAPPURAM

PH DIVISION, MALAPPURAM

PART I

A. Internal Control Mechanism

I. Cash book

- (a) The mandatory certificate of total number of pages has not recorded and authenticated.
- (b) Several corrections are seen in the closing balance but the corrections are not seen entered either in the abstract or in the opening balance for the next month for the audit period.
- (c) Certificate for the verification of cash balance from 07/2012 to 12/2014 is not seen made in the Cash book. More over so many pages are seen left blank without cancelling after the entry of each month. Reason for the same may be reported to audit.
- (d) Remittance of WCT vide CBV 40 of 05/2012 is seen booked under 2841 instead of 2835 and CBR 105 of 05/2012 Rs. 6,75,349/- is booked under the head 1611 instead of 1661. The same may be corrected and reported to audit.

II. Cheque Memo Register

8 numbers of SB accounts are seen maintained with Bank and 2 numbers of accounts are with Treasury. In addition to this 1 number non-operative account and 1 number current account (ie. Joint account of Executive Engineer and District Collector) are also seen maintaining. Similarly a fixed deposit for an amount of Rs. 26,70,312/- is also seen kept in the office after closing current account number 67032434116; as per the direction of AG's audit. The reason for maintaining these all Bank accounts and FD may be reported to audit.

The interest earned from 01/04/2012 to 31/03/2015 is seen as Rs. 70,62,580/- . The interest prior to this period and upto 31/05/2016 may be credited to non-operative account of Kerala Water Authority under intimation to audit.

III. Cash Collection Register

Daily cash collection register, showing the details of receipt and remittance is not seen maintained up to 02/2015. Remittance of DDs received from Local bodies towards water charges are not made in due time. Reason for the same may be reported to audit.

IV. EMD Register and Security Register

The following EMDs of 2007-08 for Rs. 30,000/- is seen without forfeiting or releasing.

No.			
1	P.P. Abbas	15000.00	Deposit receipt No. E1-983/08 of WA Society dated 21/02/2008
2	C.G. Punnoose	15000.00	E1-979/08 dated 20/02/2008 of WA society.

The following EMDs are also seen without forfeiting

(a) 2011-12 - Tender No.145		
Shahul Hameed	220000.00	Bank guarantee dated 15/03/2012 (No. 14060000212)
K. Sundaran	220000.00	Bank guarantee dated 05/03/2012 (No. 31869)
(b) 2012-13 - Tender No. 19		
Sri. V. Shahul Hameed	45000.00	Bank guarantee dated 15/06/2012 (No. 14060000412)

EMDs for the tenders 303, 304 and 305 are seen forfeited since the works are not executed, vide proceedings of Executive Engineer. As per EMD register the said EMDs are not seen forfeited. Action taken report regarding the subject matter may be reported to audit.

V. Security Register

55 numbers of security deposits worth Rs. 7,69,360/- up to 2012-13 are seen kept without forfeiting or releasing. Action may be taken either to release or to forfeit the same and report to audit.

VI. Bank Reconciliation

Bank reconciliation of the Non-operative account has not been done upto 31/03/2015. The same may be done and reported to audit.

VII. Trial Balance

(a) An amount of Rs. 91,241/- and Rs. 3,09,691/- are seen as debit balance as on 31/03/2015, under Head of a/c 2841 and 2843 respectively. The fact may be checked and made necessary correction be made under intimation to audit.

(b) An amount of Rs. 12,43,028/- is seen as credit balance towards undisbursed pension of the Employees. Since the pension is disbursing from Head office, take necessary steps to transfer the amount to Head Office under intimation to audit.

PART I B

Service books

The following common irregularities are found on audit, may be rectified and report to audit.

- Certificates relating number of pages are not furnished and authenticated in registers.
- Several service books are seen damaged. These may be maintained properly.
- Earned leave account is not seen calculated @1/22 and rounded to 17 for first year of service.
- Several pages of service books are not authenticated by the Executive Engineer.
- Trial Balance Register and Ledger are not produced before the audit.
- Salary Certificate Register for 11-12-2014 to 01-01-2015 is not produced to audit
- Details of enhancement of DA are not recorded in Service books

The following irregularities found in Service Books are noted below:

Sri. Shaji.S, OA

Page 8, 107 are not authenticated

Letter of MD related to regularization of unauthorised absence is not pasted in Service Book.

Sri. Suresh, UD Clerk

Regularization order is not pasted. Page 5, 8, 42 are not authenticated

Smt. Lekshmi P, UD Clerk

Page 5, 8 - are not authenticated. Copy of Departmental Test Certificate is not attested.

Earned Leave at credit as on 31/03/2013, 107 ^{5/11} is not correct. Leave account may be recasted and report.

Sri. Jayaraj.K, OA

Page 42, 44, 123 are not authenticated

Sri. Firos, UD Clerk

Page 38, 43, 123 are not authenticated.

Half pay leave deducted from leave account but not recorded in body of the service book.

Sri. Ayoob C.P., OA

Page 3, 30, 31, 107 are not authenticated

CM for 22 days from 17/03/2014 are not debited in the calculation of earned leave.

Sri. Yahiya Biin Sharaf, LD Clerk

Page 3, 8, 31, 107, 113 are not authenticated

Attested copies of Departmental Test certificates are not pasted

Earned Leave at credit as on 01/04/2016 is wrongly recorded as 39^{3/11} instead of 29^{3/11}. Leave account may be recasted and intimated to audit.

Smt. Nafeesa, OA

CML for 44 days not deducted from Earned Leave Account or Half Pay Leave Account.

Sri. C.Mony, UD Clerk

He is promoted as Head Clerk during April 2016. But not yet relieved. Reason for the same may be intimated to audit.

PART II

Works

General Irregularities

On verifying the incident report of all running contractors' bill, it is noted that the issues of materials for each leak rectification work has not recorded. So the actual quantity of materials issued to the work for a year is not known which adversely affected to check the MAS account. So may be directed to furnish the details of materials in Incident report by the Assistant Engineers when final bill of the running contractors' are prepared.

Name of Work

SAARK 2010 - Improvements of ARWSS to Munniyur, Thenhippalam, Chelambra and Peruvellur Panchayat laying distribution system.

Agreement No. EE/MPM/PH/09

Date : 19/04/2014

PAC : Rs. 9,09,970

Contractor : Sri. C.H. Sainudheen

Irregularities

Non-imposing of fine for belated execution of agreement

The work order of the subject work was despatched to the contractor on 03/02/2014 directing him to execute the agreement within 20 days in the office. But the contractor has executed the agreement only on 19/04/2014 ie. 55 days elapsed from the due date. Fine as per NIT condition has not been imposed against him towards belated execution of agreement. An amount of Rs. 9,100/-

(1% of the PAC) may be realised from the contractor as fine and the details may be reported to audit.

Name of Work

DRW -2013-14 MWSS Malappuram - Extension of pipe line to Municipal flat at Kinode and providing house connections.

Agreement No.: EE/MPM/PH/282/13-14 dated 02/08/2013

PAC : Rs. 7,98,533/-

Contractor : Unnikrishnan

Irregularity

Short levy of fine for late in execution of agreement

The work order of the said work was sent to the contractor, Sri. Unnikrishnan, on 01/06/2013 and directed to execute agreement within 3 days from the date. But the agreement is seen executed on 02/08/2013. An amount of Rs. 1500.00 is seen imposed as fine for belated execution of agreement. It is not so, fine as per NIT - should have been imposed is Rs. 7985/- (1% of the PAC). So short recovery of fine Rs. 6485/- may be recovered from the contractor and report to audit.

Name of Work

KSCADC - Deposit work - CRWSS to Tirurangadi, Vallikkunnu Panchayat - Improvements of drinking water supply to Alumgal area of Parappanagadi Panchayat.

Agreement No.: EE/MPM/33/2015 dated 23/06/2015

PAC : Rs. 19,37,478.00

Contractor : Sri. Mohammed Musthafa

Irregularity

Non-imposing fine for belated execution of agreement

The work order of subject work was despatched to the contractor on 20/15/2015 and directed to execute the agreement on or before 20 days. But the contractor has been executed the agreement only on 23/06/2015 ie. 14 days elapsed from

due date. No fine for belated execution of agreement is seen imposed. Fine as per NIT in the following way should have been imposed.

1% of the PAC subject to minimum Rs. 500 and maximum of Rs. 15000. As such an amount of Rs. 15000/- towards fine may be recovered from the contractor and facts report to audit.

SAARK 2010 - improvement of WSS to Venniyur - HL Zone of Tiruyangadi Panchayat in Malappuram District. Improvement to distribution network between Kakkad and Kurumbil'zone-1 Reach-1.

Agreement No.: EE/MDM/PH/46/14-15

Date : 19/06/2014

PAC: Rs. 265340/-

Contractor : Sri. C.H. Sainudheen

Irregularity

Excess rate given to contractor for extra item

On verification of the bill module of the final bill of the subject work it is noted that excess rate than the accepted has been given to the contractor for supplying and spreading of quarry work. The contractor has accepted to supply 6.39m³ quarry... @ ₹ 972-03. But the final bill is seen closed with ₹ 995/m³. So the excess paid ₹ 147/- may be recovered from the contractor and report to audit.

PH SUB DIVISION, MALAPPURAM

I. Service books and other registers (General)

- Certificate showing the number of pages is not furnished or authenticated in registers. This may be recorded.
- Several service books are seen damaged, steps may be taken for maintaining properly.
- Earned Leave account is not re-casted on completion of 3 years of service.
- Several pages of service books are not authenticated by the Assistant Executive Engineer.

- Details of enhancement of DA are not recorded in Service Book.

The following irregularities may be rectified and reported to audit.

Mohammed Basheer, Driver

Page 8, 107, 112 are not authenticated

Order related to regularization of service and declaration of probation are not pasted.

Indira Palangadan, D'man

Page 8, 41, 54, 108, 109, 117 are not authenticated

Commutated leave from 19/05/2014 to 08/05/2014 for 10 days are not debited from Leave account.

Abu Salih MA, UDC

Page 3, 8, 29, 107 are not authenticated

Attested copies of Certificates related to Departmental tests are not pasted.

Sri. Shafeeq.K.K, D'Man II

Page 3, 8, 23, 107, 112 are not authenticated.

Vide GO(P) No. 85/2011/Fin. dated 26/02/2011, 10 days of paternity leave shall not be debited against the leave account. This may be corrected, leave recasted and reported to audit.

Sri. Nandakumar P, Lascar

Page 8, 22, 112, 107 are not authenticated.

Vide GO(P) No. 85/2011/Fin. dated 26/02/2011, 10 days of paternity leave shall not be debited against the leave account. This may be corrected leave recasted and reported to audit.

Smt. Asia K.P., OA

Page 8, 34, 39 are not authenticated

Declaration pasted on page 35 is seen signed by incumbent

Sri. Sivakumar K, Worker

Page 3, 8, 26, 28, 30 are not authenticated or recorded.

Earned Leave is not re-casted

Sri. Shiju.P, Electrician

Page 8, 17, 107, 113 are not authenticated.

Sri. Ummer, Operator

Earned Leave as on 01/04/2016 is not correct. This may be recasted and report. CML for 8 days and 5 days are not debited from leave account

Sri. Jafar Manchapurath, Operator

Vide GO(P) No. 85/2011/Fin. dated 26/02/2011, 10 days of paternity leave shall not be debited against the leave account. This may be corrected, leave recasted and reported to audit.

Sri. M.V. Purushothaman, Operator

Earned Leave account is not re-casted on completion of 3 years of service.

Sri. Suresh Kumar.K, Operator

Pages 109, 41, 35 are not authenticated.

Sri. Shibu.P, Operator

Earned Leave account is not re-casted on completion of 3 years of service.

II. Cash book

- (a) Mandatory certificate counting the number of pages are not written. This may be recorded and reported to audit.
- (b) Abstract of monthly accounts for several months are not seen entered and authenticated.
- (c) After the entry of vouchers in each month, a four pages are left blank without cancellation. This is irregular.
- (d) On 05/2014 the closing balance in Non-operative column is noted as Rs. 8,840/- but in the abstract the same is noted as Rs. 28,663/-. This may be verified and corrected accordingly.
- (e) On 18/07/2014, an amount of Rs. 8,68,559/-, being GPF closure is seen booked under the Head of account 1611 instead of account code 2822. The above discrepancies shall be rectified and reported to audit.

III. Cheque Memo Register

1. From 03/2012 onwards, there is a difference of Rs. 10/- in closing balance and difference of Rs. 11/- after that, which is not seen corrected anywhere but avoided from 05/2015. The correction may be cleared to audit.
2. On 03/01/2013 Rs. 1,98,000/- has been transferred to Salary account. But no counter entry in the head of account 9139 has been made in the cash book. This may be verified, corrected accordingly and report to audit.

IV. Imprest register and temporary advance register

Both imprest and temporary advance registers are not kept in the office during this period, while a huge amount of temporary advance for conveyance of cement, steel etc. and imprest @ Rs. 5,000/- for mere office expenses were given to Assistant Engineer.

V. Pay bill register

1. Termination dates of employment hands are not written and authenticated.
2. Relevant details are not shown in the top of the pay bill page.

Eg. (1) Damodaran D'Man Grade I joined duty on 05/2015, no details such as GPF No., LIC No. date of joining, scale of pay etc. written. Entry of transfer to PH Sub Division Perinthalmanna is not seen by Assistant Executive Engineer.

The pay bill register may be updated and authenticated each entry. This is to be followed in future also.

VI. Trial Balance

Trial Balance and reconciliation bank statements are not submitted to audit. However the interest credited in SB account shall be credited into non-operative account.

PH SUB DIVISION, PERINTHALMANNA

I. Cash book

1. Mandatory certificate, counting number of pages is not written. Cash book is not closed properly with abstract certificate and authentication. Blank page 1

to 5 numbers left from the beginning of the cash book containing the entries of 04/2012. Vol. II has the monthly closing but there is no entry if opening balance in the treasury column.

2. Treasury account is not closed Rs. 701/- in balance in Treasury account. This may be closed and credited to non-operative account. This may be updated and intimate to audit without fail.
3. Interest credited by bank is not transferred to Non-operative account. This may be transferred and intimate to audit without fail.
4. The receipt side entry of cash deposited in operative account is taken in '9132' instead of '9139'.

The defects noted may be rectified and report to audit.

II. Service books

The following irregularities are found in Service Books of the incumbents notes below:

Sri. Yousef N, Man Mazdoor

Page 45 is not authenticated

LWA (19-11-1992 to 22-10-1996) is seen not recorded.

Earned Leave surrender for 15 days with effect from 10-08-1992 is calculated from 01-04-1990 to 01-04-1992 instead 01-04-1990 to 09-08-1992. This may be recasted and reported to audit. Earned leave account is not re-casted on completion of 3 year.

Sri. Byju P.C, Worker

First increment is seen sanctioned without declaring probation which is irregular. The excess amount drawn due to erroneous sanction of probation may be recovered and reported to audit.

Sri. Anoop V.M, Worker

Page 8 is not authenticated.

First increment is seen sanctioned without declaring probation.

Sri. V.P. Navas, Worker

First increment is seen sanctioned without declaring probation.
Page 8 not authenticated

Sri. Rajesh A.P, Operator

Page 3, 8 are not authenticated

Earned leave account is not re-casted on completion of 3 year. This may be recasted.

CML for 20 day with effect from 28-04-2014 to 07-05-2014 were not debited from Earned Leave.

Sri. Nishad K.K, Fitter

Earned leave account is not re-casted on completion of 3 year.

Page 107 is not recorded

Sri. Ajeesh, Fitter

Balance Earned Leave as on 01/04/2016 is not correct. This may be recasted and report to audit.

Sri. Binu Joseph, Operator

Page 3, 8, 22 not authenticated or recorded

CML recorded in page 24 is not seen debited from Leave account. This may be corrected under intimation to audit.

Sri. M.J. Roy, Operator

CML for 26 days are (05-11-2005 to 30-11-2005) debited from leave account but not recorded in the body of service book. This may be recorded.

II. Works

Irregularities

High expenditure for Electrical Maintenance

On verification of the records it is to note that huge amounts are being spent for electrical maintenance particularly for repairing the pumps and motors per year. The legitimacy of the claims may be examined in detail. It can be reduced through correct inspection in pump houses and plant by concerned Assistant Engineers. No effort is being taken by this sub division to rectify the

defects in the pump houses related to electricity for serving energy and to reduce power charges.

2. Deliberate Splitting of Works

On verification of Agreement register it is noted that the electrical works related to the repair of pump and motors have been splitted into more than two, which is a clear violation of existing rule. As per the decision taken in the meeting held in the chamber of the MD on 17/06/2014, directed that no work will be splitted in to more than two in order to avoid approval from higher authorities. But any violation will be viewed seriously and strict action will be taken against the defaulter without further notice. Against the above order this sub division has executed the electrical work by splitting into more than two.

For instance

1. Mace of ARWSS to Wandoor - 60 HP (No.2) open well submersible pumps and section pipe damaged - Dismantling and re-erection
Agreement No. : AEE/PMNA/52/14-15
Amount: Rs. 14,500/-
2. Mace of ARWSS to Wandoor - 60 HP (No. 2) open well submersible pump - supply of column pipe and MS Hanger.
Agreement No.: 53/14-15
Amount : Rs. 14800
3. Mace of ARWSS to Wandoor - 60 HP (No. 2) Open well submersible pumps and section pipe - flat submersible cable burnt off - dismantling and re-erecting of pump set.
Agreement No. : 54/14-15
Amount : Rs. 13,850/-

Tender Register

Irregularity

On scrutiny of tender register it is noted that the EMD of supportive tenders had not furnished during the audit period. There were two tenders submitted and

only one had produced the EMD and the same always be the qualifier. So the Assistant Executive Engineer may be explained for the irregular practice.

Temporary Advance Register Irregularity

The above important sub-divisional register had not maintained during the audit period. So the monitory transaction and settlement has not been verified. It is maintained only from 1/2016 onwards. So the Assistant Executive Engineer may be replied for the non-maintenance of Temporary Advance Register to audit.

EMD/Security Register

On verification of EMD/Security register it is seen that many time barred FDs of co-operative society are kept idling without re-validated on expiry of 3 years. As per KPWA code - clause 15.4.1 balance deposit, remaining unclaimed for more than 3 years shall be lapsed and shall be credited into Government. In the previous audit directed Assistant Executive Engineer to re-validate the time barred FD and also directed not to receive the FDs of primary co-operative societies towards EMD. But violating the direction these officer is being done the same things; no action is being taken for revalidating the FDs which is highly irregular.

Details of time barred FDs after previous audit are as follows:

Sl. No.	FD No.	Date	Amount Rs.	Source	Remarks
1	EL/2898/13	26/03/2013	1200.00	Malappuram district WA Staff co-operative society	
2	EL/2897/13	26/03/2013	1600.00	Malappuram district WA Staff co-operative society	
3	EL/3406/13	25/05/2013	1500.00	Malappuram district WA Staff co-operative society	

4	EL/3407/13	25/05/2013	1500.00	Malappuram district WA Staff co-operative society	
5	EL/3408/13	25/03/2013	3500.00	Malappuram district WA Staff co-operative society	
6	EL/3409/13	25/03/2013	3500.00	Malappuram district WA Staff co-operative society	
7	EL/3410/13	25/03/2013	3000.00	Malappuram district WA Staff co-operative society	
8	EL/3411/13	25/03/2013	900.00	Malappuram district WA Staff co-operative society	
9	EL/3412/13	25/03/2013	3800.00	Malappuram district WA Staff co-operative society	
Total		Rs.	20500.00		

Further it is noted that newly pledged time barred pay orders of South Indian Bank are kept without revalidating. The validity of pay order is for 3 months only. Before that it should have credited in to non-operative account. So the Assistant Executive Engineer shall be responsible for any loss incurred to Kerala Water Authority due to this. The details are as follows:

Sl. No.	P.O. No.	Date	Amount	Bank	Remark
1	281755	27/01/2014	2000.00	South Indian Banks	
2	683509	13/10/2014	3200.00	South Indian Banks	
3	683562	02/02/2016	6000.00	South Indian Banks	
4	683577	13/10/2015	4800.00	South Indian Banks	

Earned leave account is not re-casted on completion of 3 year. This may be done and intimated to audit.

Sri. Sivasankaran

Balance of E/L at credit as on 01/04/2016 (224 ^{1/11}) is not correct. This may be recasted.

CML availed 19+1 days but 38 days seen deducted from E/L account. This may be clarified and intimated to audit.

Sri. Dineshan.T, Driver

Pages 3, 42 are not authenticated

Balance of E/L at credit as on as 01/04/2016 (32 ^{10/11}) is not correct. Account may be recasted and report.

Sri. Abdullakutty, Operator

Balance E/L at credit as on 31/03/2016 266 ^{11/08} is not correct. Account may be recasted and report.

Sri. Mohanan M, Operator

Balance Earned Leave at credit as on 30/04/2012 157 9/11 is not correct. Account may be recasted and report.

III. Trial balance

On verification of trial balance it is seen that '1531' has a credit balance of Rs. 11,722/- which is not possible and as per CB-27 cash balance is '0'. The following head of account has debit balance which implies excess amount has remitted.

Head of Account	Debit Balance
2835	1051.00
2841	20651.00
2843	398.00
2895	3513.00
9219	895076.00
9211	445.00 (Cr)

9219 and 9211 shall not reflect in trial balance as it is journalised.

IV. Revenue

As per the list given from the office 87 numbers of domestic consumers have arrear above Rs. 5,000/- of which 10 numbers have arrear above Rs. 10,000/-. The action taken to recover the arrears may be intimated.

ND consumers with arrears above Rs. 10,000/- is 11 numbers. Urgent steps may be taken to collect the same under intimation to audit.

V. EMDs

9 numbers of EMD up to 2012-14 is seen kept as per register without forfeiting or releasing. On releasing, the contractor should sign in the register as a token that he received the same on 29/10/2013. Tender No. 77/2013-14. The contractor has not signed in the register. In tender No. 53/2010-11 and 28/2012-13 signature of Head of Office is not seen in the register.

VI. Works

Tender Register

Irregularities

1. Non-pledging of EMD

On verification of the Tender register it is seen that the tenderers are participating in all tender but 2nd lowest had not furnished the EMD. It means the second one is not qualified. This practice has been followed for a long which is highly irregular and lost the competitive form of tender. It should be stopped forthwith and explained by the Assistant Executive Engineer for the irregularity to audit.

2. FD of Co-operative Societies received as EMD

Against the standing direction of MD not to receive the FDs of co-operative societies as EMD, this officer is being received the FD of Kerala Water Authority Employees co-operative society as EMD. So Assistant Executive Engineer may be replied for not complying with the MD's direction to Audit.

Agreement Register

I. Cash book

1. Cash book is closed regularly the certificate that the cash balance verified and found correct is to be written at closing and the writer of cash book another person who checked the calculations and the Head of office should sign. The abstract also be authenticated.

2. Interest accrued in Bank SB A/c may be credited in cheque memo register and shall paid to non-operative account. Interest from 05/2012 to 11/2012 both account may be remitted in non-operative account.

As per cheque memo registers two SB A/c are there in the sub division.

1. 57049500607 and 2. 57049462242

No transaction is seen in the second account since 29/07/2016 Rs. 6,223/- is balance in it. Interest is being credited into non-operative account.

3. Stamp register is maintained properly but not intimated by Head of office.

II. Revenue

On test check some N/D connections given in 2015 has no considerable change in meter reading up to 06/2016.

Eg. M802, M 801, T 1121, this may be clarified and report.

As per list submitted 17 numbers of N/D connection have arrear above Rs. 10,000/- and 32 numbers of domestic consumers have arrear above Rs. 5,000/-. Take measures to collect the arrears and report to audit.

III. Service books

Common irregularities noted on audit are as follows:

Works

Time barred EMD/Securities are kept idling without revalidated

As per clause 15-04-2001 of KPWA code balance in deposit, remaining unclaimed for more than 3 years shall be lapsed and shall be credited into Government. But on verification of EMD/Security register of office, it is noted that many FDs of post office on expiry of 3 years are kept in chest without revalidated

which is highly irregular and against rule. It had already informed to this office during last audit. But no effort has been taken from this officer so far. So the Assistant Executive Engineer may be replied for this lapse. The details are as follows:

1	25788 ✓	1	16.11.2012	1200.00	
2	25766 ✓	1	19.05.2012	1200.00	
3	25784 ✓	1	07.11.2012	1200.00	
4	25744 ✓	2	05.09.2011	400.00	
5	25774 ✓	1	26.07.2012	3000.00	
6	25732 ✓	1	24.06.2011	2000.00	
7	25610 ✓	1	25.11.2006	600.00	
8	25790 ✓	1	22.01.2013	1600.00	
9	25590 ✓	1	22.03.2006	400.00	
10	25731 ✓	1	24.06.2011	800.00	
11	25747 ✓	1	26.09.2011	600.00	
12	25656 ✓	1	29.10.08	400.00	
13	25746 ✓	1	26.09.2011	800.00	
14	25568 ✓	1	20.10.2005	400.00	
15	25758 ✓	1	21.02.2012	1200.00	
16	25752 ✓	1	15.12.2011	600.00	
17	25660 ✓	1	12.11.2008	400.00	
18	25595 ✓	1	04.05.2006	400.00	
19	25601 ✓	1	10.07.2006	200.00	
20	25623 ✓	1	14.02.2007	600.00	
21	25791 ✓	1	21.02.2013	600.00	
22	25683 ✓	1	25.11.2009	200.00	
23	25764 ✓	1	28.04.2012	600.00	
24	15565 ✓	3	11.06.2008	800.00	


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5	25649 ✓	1	26.03.2008	1800.00	
5	25629 ✓	1	30.04.2007	800.00	
7	25684 ✓	1	25.11.2009	400.00	
	25760 ✓	1	10.03.2012	2200.00	
	25674 ✓	1	30.06.2009	1800.00	
	30627	1	13.06.2013	8200.00	
	25750 ✓	1	29.11.2011	600.00	
	25749 ✓	1	29.11.2011	1200.00	
	25592 ✓	1	30.03.2006	400.00	
	25678 ✓	1	18.08.2009	1400.00	


Chief Auditor


Accounts Manager


Accounts Member