

# **INTERNAL AUDIT REPORT OF WATER SUPPLY DIVISION KANNUR**

**PERIOD COVERED: 18/10/2016 TO 10/11/2016**

**PERIOD OF AUDIT: 01/04/2014 TO 31/03/2016**

## **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**

1	57066508368	Salary	8652078.00
2	6725126017	Macc	1762820.00
3	67153474559	Deposit	2825002.00
4	67177481694	UIDDSMT	28268900.00
5	67223118593	State Plan	691195.00
6	67220592996	ARP	4973.00
7	67129581094	Current Account	1.00
8	57066443116	Non-operative	5199.00
9	57081620535	Escrow	438913.00

The interest as per bank statements in the SB Account has been credited in cheque memo registers but following actions are not seen to remit into non-operative account though given instruction in previous audit.

1. Salary Account – 57066508368

Period of Bank Statement	Amount of Interest
05/2012	90431.00
11/2012	101824.00
05/2013	214922.00
11/2013	76907.00
05/2014	74468.00
05/2015	92938.00
<b>Total</b>	<b>651490.00</b>

2. Macc Account – 67251260170

Period of Bank Statement	Amount of Interest
05/2012	To be taken
11/2013	12560.00
05/2014	To be taken
05/2015	71609.00
<b>Total</b>	<b>84169.00</b>

3. Deposit Account – 67153474559

Period of Bank Statement	Amount of Interest
05/2013	648601.00
11/2013	745176.00
05/2014	398776.00
05/2015	16498.00
<b>Total</b>	<b>1809051.00</b>

4. UDDISMT Account – 67177481694

Period of Bank Statement	Amount of Interest
05/2012	70582.00
05/2013	638982.00
11/2013	594609.00
05/2014	616510.00
05/2015	637655.00

12.	Sri.Shanil.P.P., UD Typist		
13.	Smt. Sindhu.K, UD Typist		
14.	Sri.Ajaykumar.P.V, Driver		
15.	Sri.Bhargavan.P, Office Attendant		
16.	Sri.Ratheesh Kumar.K.P, Office Attendant		
17.	Sri.Sreejith.K.K, Office Attendant		
18.	Sri.Shabeer.P.P, Office Attendant		
VI.	<b>Sanctioned Strength of staff</b>	27 Nos	
	<b>Present Strength</b>	24 Nos	
VII.	<b>The date of installation of the Division by Internal Audit and period covered</b> 1.4.2012 to 31.3.2014		
VIII.	<b>Date of last inspection of Division by SC and the period to which inspection related.</b> 12.9.2016		

### Pending paras in previous LAR, PUC and Internal Audit

Reply to previous audit reports pending are to be submitted urgently.

#### Part II

##### A. Major Irregularities

NIL

#### Part III

##### B. Other Irregularities

##### 1. Treasury Account

Treasury Account No. TPA 645 has a balance of Rs. 3,66,161/- from 28/03/2011 only one entry on 25/03/2011 of transferring Rs. 27,95,000/- to SB A/c No. 57066508368 is seen in the cheque memo register of this treasury account and no mandatory certificate of number of pages are seen in the register. Instruction from the head office to close treasury account has not followed yet.

##### 2. Bank Accounts

Six numbers of SB accounts are maintained in this division. One current account and two non-operative accounts (including Escrow) are also maintained.

JS has stated their decision to open another current account in order to follow the online payment to Escrow account as here is no convenient way to watch and follow the water charge remitting as DDs credited into Escrow Account.

The closing balance in each account as on 31/03/2016 is as follows:

attention may be given in entering the cheque/DD/Cash in time and remitting the water charge in the next working day itself. Daily collection register should be maintained. Copy of the reconciliation statements as on 31/01/2016 may be produced to audit after correcting the defects noted above.

**Cash book**

Following are noted on verification

1. Mandatory certificate regarding number of pages is not still written in many of the registers and cash books.
2. Abstract of monthly accounts are not recorded from 02/2014 onwards. In 04/2014 certificate of cash verification is not written though authenticated. 11/2014 no certificate or authentication.
3. Opening balance of cash is not seen remitted in the next working day.

Eg:-

Date	Particulars	Amount
01/08/2014	Opening Balance in Cash	62417.00
01/08/2014	Remittance	44042.00
04/08/2014		18375.00
01/10/2014	Opening balance in cash	32688.00
04/10/2014	Remittance	10792.00
29/12/2014	Cash collection	2772.00
30/12/2014	Cash collection	95150.00
		21938.00
30/12/2014	Remittance	5250.00
31/12/2014	Cash balance	114660.00
01/01/2015	Opening Balance	114660.00

Opening balance on 01/01/2015 Rs. 114660.00 is not seen remitted into Non-operative A/c on the next working days. The remittance details may be submitted to audit.

Date	Particulars	Amount
02/02/2015	Opening Balance	93599.00
04/02/2015	Remittance	65625.00

<b>Total</b>	<b>2558338.00</b>
--------------	-------------------

## 5. State Plan Account – 67223118593

Period of Bank Statement	Amount of Interest
05/2015	8579.00
11/2015	2491.00
07/2016	14594.00
<b>Total</b>	<b>25664.00</b>

## 6. ARP - 67220592996

Period of Bank Statement	Amount of Interest
11/2013	1335.00
05/2014	834.00
11/2014	1548.00
05/2015	198.00
11/2015	3938.00
<b>Total</b>	<b>7853.00</b>

<b>Grand Total</b>	<b>5136565.00</b>
--------------------	-------------------

Balance column in cheque memo register is not properly written. Due to this a cheque of Rs. 1,11,174/- dated 04/09/2005 to KCWWF account seen dishonoured and bank charge Rs. 401/- imposed and negative balance came in cheque memo. Reason for the same may be intimated.

**Bank reconciliation**

On verification of bank reconciliation it is seen that reconciliation is done up to 06/2016 and non-operative account is not reconciling since 2007-08. The reconciliation statement for 10/2016 of all accounts may be submitted to audit.

In the account No. 67251260170 (Macc) Cheque No. 561057 for Rs. 2100 from 03/2011 seen in list D and Rs. 69,000/- in List e from 05/2013 is continuing still. The uncashed cheque may be credited back and the details of fund received for Rs. 69,000/- is to be traced and accounted in CMR and intimate the details to the audit.

In the account number 57066508368 cheque issued for Rs. 5760 in 10/2015 but debited Rs. 6760 from the account. This has not cleared till 06/2016.

In 06/2016 cheque issued for Rs. 95,494/- but deducted from account Rs. 9,54,494/-. Excess Rs. 8,59,000/- is to be cleared as per bank statement under intimation to audit.

In deposit account it is seen that fund received from District collector in 02/2016 is taken in cash book only on 30/06/2016 and kept in List C upto 06/2016 (Rs. 37490 + 29340 + 44010). Special

Non-operative	3964881.00	3969881.00
Treasury	3964881.00	377568.00

The fact of difference happened may be intimated to audit.

(b) Credit balance of huge amount seen in some accounts and debit balance in some which should be nil if the accounting is correct. Following are noted in consolidated Trial balance of 03/2016.

Head of Account	Debit	Credit
1659		98819.00
2825		146100.00
2826		102350.00
2841 – 17 contractors		237188.00
2842 – Suppliers		49400.00
2843	17376.00	
9219	3066839.00	
9212		10824572.00
9211		193975.00
1661		1391840.00
1662	13656562.00	

Credit balance in first 1659 noted above will not be normally possible as the amount settled will not exceed than paid.

Credit balance in 2825, 2841, 2842 & 2826 implies amount pending for remittance. The details such as date and amount remitted in subsequent month from this pending amount may be reported to audit. The balance in 2843 says excess remittance in Income Tax from employees.

The reason for excess remittance may be reported to audit.

Last five head of accounts pending because of the lack of proper journalising.

This may be cleared and report to audit with copy of corrected Trial balance.

#### **Contract Licence Renewal**

On verification of registers it is seen that Sri. Jayan.V, Kalathil house, Kottila Licence No. KWA/C/3/11-12 has valid licence up to 31/03/2015 as he has not produced the enhanced SD for Rs. 25,000/-. It should be stated to audit whether he has undertaken any work since 01/04/2015.

01/04/2015	Opening balance	97674.00
06/04/2015	Remittance	128625.00

Remittance only on 06/04/2015 which is higher than the opening balance.

The test check on cash collection and remittance as per cash book for 12/2014 to 04/2015 shows irregular remittance of daily cash collected.

For eg:

Collection on 23/12/2014 vide CBR 113 to 115 & 117 is Rs. 164536 of which Rs. 84473/- only is seen remitted on 24/12/2014 and balance Rs. 80063/- remitted on 26/12/2014. Cash and DD received is to be remitted into bank on the next working day itself. Serious irregularity is seen in this matter.

Daily cash collection register is not maintained in the division. Non-operative control register and reconciliation of Non-operative account is not maintained.

CBR No. 253 & 254 of 12/2014 has been rounded by pencil which is actually there in receipt book. This may be explained.

Cash book is not writing punctually and not updated.

#### **EMD/Security Register**

On verification of these registers it is noted that huge amount is still kept idling without revalidating or forfeiting which was given on annexure I of previous audit. Action to forfeit was taken vide letter No. JS/.../16 dated 10/06/2016. No register or follow up action is seen and no amount seen received on forfeited EMD/SD and remitted into Non-operative Account. Serious urgent action may be taken in this regard and separate register for follow up action and accounting the amount thus received is to be maintained.

#### **Monthly accounts and trial balance**

(a) On verification of monthly accounts for 03/2016 it is seen that consolidated CB-27 is taken and attached with accounts but consolidated trial balance is not being attached in monthly accounts.

In consolidated CB-27 and consolidated Trial balance closing balance is as follows:

Cash, Operative, and Non-operative and treasury column has variations.

	<b>CB-27</b>	<b>Trial Balance</b>
Cash	118833.00	136066.00
Operative (Bank)	46019709.00	47897874.00

to that effect should be recorded in PSL. This was not done for long. The availability of materials has not been checked with PSL while passing the indents.

## 2. Non-implementation of annual maintenance scheme

As per circular no. KWA/HO/IA/RM/77/95 of Finance Wing dated 24/03/1997, all divisions should be implemented the annual maintenance scheme for rectification of leakages instead of HR hands. But against this circular has not been complied with for a long which resulted increasing of O&M expenditure in a uncontrolled manner. For eg: the O&M expenditure for the period from 01/01/2014 to 31/05/2015 was Rs. 16,16,940/- whereas the expenditure from 01/06/2015 to 31/10/2015 has been jumped to Rs. 81,42,048/-. So the Executive Engineer may be replied for the non-implementation of annual maintenance scheme and thereby promoting the HR bills to audit.

## 3. Idling of Quarters/Camp shed

There are 30 number of staff quarters (Type 1 to VA) and a camp shed containing 13 rooms and hall under the custody of this Division. Out of 30 staff quarters, 12 quarters including one Executive Engineers' quarters are still vacant. Thousands of rupees are being paid to Electricity board towards power charges per year in addition to the maintenance cost. So action may be taken for allotting the quarters to needy applicants under this division forthwith so as to save unnecessary expense. Action taken in this regard may be report to audit by the Executive Engineer.

The camp shed under this division is in a dilapidated condition without proper maintenance. If it is maintained properly that would have an income to Kerala Water Authority and thereby meet at least the power charge. So action may also be taken for the proper maintenance of camp shed.

### Name of work

Deposit work – 2014-15, 100 numbers programmes Pallikkunnu Panchayat – pipe line extension and providing street tap at (phase I) various places in Pallikkunnu Panchayat.

Agreement No: 147/15-16 dated 18/08/2015

PAC : Rs. 13,52,000/-

Contractor : Dhanesh.C

### Irregularity

#### *Contradiction in the quantity of pipe laying with as laid map*

On verification of the final bill of the subject work it is noted that the total quantity of 75mm PVC pipe laid is 2350 meter whereas as per laid map the quantity of pipe laid is come 2428 m,



DCB

There are 50250 numbers of connections under WS Division, Kannur as detailed below:

Domestic	43555
Non-domestic	6609
Industrial	86
<b>Total</b>	<b>50250</b>

The closing balance as on 31/03/2016 is Rs. 2,30,32,031/-. Necessary action may be taken to realise the water charge from consumers and report to audit.

An amount of Rs. 3,42,36,384/- is seen balance of water charge outstanding with Panchayats and Municipalities. Special attention may be given to collect the water charges and report the fact to audit.

**Service books**

Sri. Shanil PP, UDT

Earned Leave at credit is found not correct

Smt. Shabna Shanavas, D/Man II

Page 8 not furnished or authenticated Sri. Pramod K UDC

Page 8 not furnished or authenticated

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

Sri. Ajayakumar PV, Driver II

Page 8 not furnished or authenticated

**Works**

**General Irregularities**

**1. Unnecessary delay in completion of works**

On verification of deposit work files, it is noted that all works were completed in the time extended period of completion owing to delay in supply of materials. This is mainly due to pursuing of indent for materials which were not available in the division store. It is so because of non-reconciliation of PSL Register with Bin cards. As both Bin card and PSL contain quantitative record of material transaction, it is important to see that those records reflects the same quantity as balance for each item of materials (KPW code). Reconciliation of Bin card with PSL must be done periodically and discrepancies, if any should be rectified and a certificate

**PART I**

**A. INTRODUCTION**

Water Supply Division, Kannur consists of 4 sub divisions viz. WS Sub Division Kannur, Thalassery, Mattannur and Peralassery. The audit covering the period from 01/04/2014 to 31/03/2016 was conducted during 18/10/2016 to 10/11/2016.

**B. OFFICERS IN CHARGE**

**INCUMBENCY DETAILS OF EXECUTIVE ENGINEER, TECHNICAL ASSISTANT, DIVISIONAL ACCOUNTS OFFICER & JUNIOR SUPERINTENDENT FROM AUDIT ENQUIRY 4/2013 - 3/2016**

I Name of Executive Engineer		Period	
1.	Smt. Alwyin Rita Blossom	4/13	31.7.2013
2.	Sri. Gopalan P ( Incharge)	01.08.13 AN	25.8.2013
3.	Smt. Indulekha.P( Incharge)	26.8.13 FN	15.1.2014 AN
4.	Sri. Jayaprakash ( Incharge)	16.1.14 FN	4.6.2014 AN
5.	Sri. U.K.Mohan	5.6.14 FN	26.2.2016AN
6.	Sri. Ashok Kumar.K	26.2.16 AN	Still continuing
II. Name of Divisional Accountant			
1.	Smt. Shoba.T	04/2012	11.11.2013
2.	Sri.APK Balakrishnan, JS(Incharge)	11.11.2013 AN	04.05.2014 AN
3.	Sri.Ashraf.E	05.05.2014	Still continuing
III. Name and No. of Sub Division 4 Nos			
1.	WS Sub Divison,Kannur		
2.	WS Sub division,Thalassery		
3.	WS Sub Division,Mattannur		
4.	WS Sub Division,Peralassery		
IV. NGO's due to retire within 5 years			
1.	Sri.Bhargavan.P, Office Attendant	31.5.2017	
2.	Smt. Madhavi.M, Sl. Gr. Typist	31.5.2019	
V. Service Books maintained and produced 18 Nos			
1.	Smt. Latha.P, D'Man Gr.II		
2.	Sri.Raghu.K, D'Man Gr.II		
3.	Sri. Sunil Pradeep, D'Man Gr.II		
4.	Smt. Shabna Sivadas, D'Man Gr.II		
5.	Sri.Prince.A.T, UD Clerk		
6.	Sri.Santhosh,T, UD Clerk		
7.	Sri.Praamodan.K, UD clerk		
8.	Sri.Jayasree.K, UD clerk		
9.	Satheeshan.P, LD clerk		
10.	Sri.Sumesh.M.C,LD Clerk		
11.	Smt. Madhavi.M, Si. Gr. Typist		

ie. a difference shows the poor quality of Draining branch in checking the work bill. So the Executive Engineer may be explained the difference to audit.

**Name of Work**

Deposit work – 2013 – Chirakkal Panchayat pipe line extension to various places and water connection to Anganawadi in Chirakkal Panchayat.

Agreement No.: 285/13-14 dated 03/03/2014

PAC : Rs. 6,65,435/-

Contractor : Smt. Sindu.M.

**Irregularity**

**Short recovery of fine for time extension**

The subject work was extended to the contractor with the time completion of one month ie. on or before 03/04/2014. But the contractor started the work only on 30/12/2014 due to the public protest. On verification it is noted that the pipes were issued to contractor on 24/10/2014. Afterwards two months taken by the contractor for starting the work. Only one month's fine is seen penalised for time extension instead of 2 months and six days. So the fine for one month and six days of Rs. 2,662/- to be recovered (Rs. 2218 + 444 = 2662) from the contractor and report to audit.

**Name of work**

0-9-UWSS – 2011-12 – Balance work – maintenance of Kannur Water Supply Scheme – supply and erection of 2 numbers of VT pump sets and motors at intake well at Velimbra.

Agreement No.: 8/2013-14/SE/PHC/KNR dated 17/05/2013.

PAC – Rs. 77,88,500/-

Contractor : M/s GKS & Co.

Time of completion – 3 months from the date of agreement ie. on or before 16/08/2013.

**Irregularity**

**Irregular calculation of fine for the extension of time of completion**

The subject work was awarded to the contractor with the time of completion on or before 16/08/2013. But the contractor could not complete the work in due time. The reason put forwarded by the firm for delay was heavy power shut down in UP, the procurement of motor pump, starter required more times. So the firm requested for extension of time of completion up to 31/03/2014. As such Superintending Engineer sanctioned the extension up to 31/03/2014 by imposing a fine of Rs.30,333/- whereas the firm has again failed to complete the work in the

extended period. Again, the firm has been applied for time of extension up to 31/01/2013 with imposing fine for the balance work which are executed beyond the first extension of time of completion up to 31/03/2014. As such this division has been calculated the fine @ 2% of the remaining cost of unexecuted work for each three months and recovered Rs.29,850/- as fine which has no supportive standing rule. So it is irregular and favouring the contractor.

As per 4(b) of special condition of agreement of the subject works reads as follows:

Fine will be imposed at the following rates:

Period of Extension	Rate of Fine
First 3 months	1% of the PAC subject to a minimum of Rs.300/- and maximum of Rs.15,000/-
For every 3 months beyond the first 3 months	2% of the PAC subject to minimum of Rs.600/- and maximum of Rs. 30,000/-

For extension of time of completion for the part of the said period, proportionate amount of fine will be levied.

So fine will be calculated and recorded in the following ways:

First Extension

Total period extended from 16/08/2013 to 31/03/2014 is 7 months and 17 days:

Fine for first 3 months	15000.00
Fine for next 3 months	30000.00
Fine for balance 47 days	15667.00
<b>Total</b>	<b>60667.00</b>

Second Time extension

Total period from 01/04/2014 to 31/01/2015 is 10 months.

Fine for first 3 months	15000.00
Fine for next 7 months	70000.00
<b>Total</b>	<b>85000.00</b>

Total fine first and second time of extension is  $60667 + 85000 = 145667/-$

Fine already levied =  $30333 + 29850 = 60,183/-$

Balance fine to be recovered from the firm is Rs. 85,484/-

The details of recovery may be intimated to audit.

In-ordinate delay in completion of augmentation of water supply scheme to Thalassery and adjoining town

The Interim Augmentation of WSS to Thalassery Municipality and adjoining Panchayat (Dharmadom, Kodyeri and Nen-Mahe) planned in 1997 commenced in 2002 with the financial assistance from LIC Administrative and technical sanction for the work was issued for an amount of Rs. 803.00 Lakhs.

On completion of 50% of the work the funding agency was backed out due to changes in their general policy. This was brought into notice of the Government by Kerala Water Authority. The Government had given additional finance assistance of Rs. 240/- Lakhs under SAARK for completing the scheme.

During the planning and implementing period frequent bursts of 500 mm premo gravity main were occurred. So in consultation with Thalassery Municipality a new project was accepted for replacing the 500mm premo with 600mm DI pipe in gravity main from Mailady to Koduvally under UIDSSMT during 2010-11. But the scheme is still struggling and yet to be completed.

The above scheme has been executed in 4 packages via.

**Package I**

Gravity main – which has completed 95% work so far.

**Package II**

Distribution in M zone and C zone which included the construction of 2 numbers of OH tank not completed till date.

**Package III**

Distribution in 'K' zone and 'T' zone which also included the construction of 2 numbers of OH tank which is yet to complete.

**Package IV**

Electrical installation including installation of pump and motors which is the only component completed. So the Executive Engineer may be replied for the undue delay in completion of work to audit.

**PH SUB DIVISION, KANNUR**

Following registers relating to accounts are verified for the period from 01/04/2014 to 31/03/2016.

**1. Cheque Memo Register**

2 numbers SB accounts are maintained in this sub division other than the Non-operative Account.

1. SB Account No. 57066508379

2. SB Account No. 57066444052

Account No. 57066508379

This account is mainly used for all transactions in the sub division. Following facts are noted on verification of the cheque memo register of this account.

1. Entries from 17/12/2014 to 30/07/2015 are seen corrected in balance column and corrected balance written in pencil instead of red ink.
2. In page no. 98 of CMR date 18/05/2015 is wrongly written as 18/05/2013 in 4 entries.
3. Fund receipt has not seen initialled by the Head of office. It should be authenticated and report to audit.

Account No. 57066444052

1. This account is maintained for the work of water connection. This was done in temporary advance to Assistant Engineer and settled by the Assistant Engineer before next advance. The receipt from individuals for Water Supply connection collected by CB2 should be noted in the daily collection register and the fact should be entered in the CMR with break up details of head of account with date.

For eg:

Rs. 75,199/- receipt from 05/07/2014 to 30/07/2014 the particulars of which is not clearly written.

Service Tax in 2839 is credited in operative account and not remitted yet. This may be credited into non-operative account if not able to credit to the concerned authority.

**Cash book**

1. CBR number is not seen written in the case of receipt of water charge and fund. This is irregular; the fact of remittance of the same is to be clearly noted as "vide CBR number so and so" in the payment side.

**Bank reconciliation statement**

1. Interest credited in the account no. 57066508379 as per reconciliation statement for 09/2016 is Rs. 74,267/-. This is not seen remitted into non-operative account.

2. Details of amounts in list D is not specified in the reconciliation register and reconciliation statement in proper form is not maintained with the details of list A, B, C & D.
3. Difference – Rs. 53/- is seen entered and added to Bank balance which is not clear. Clarify and report to audit.
4. Rs. 500/- vide cheque no. 848164 dated 11/11/2015 is noted as accounted in 08/2016 in list accompanied in statement. But not seen in cheque memo register in 08/2016. Details may be reported to audit. Similarly details of Rs. 350/- in List D of 09/2016 may also be reported to audit.

In reconciliation register of A/c No. 57066444052, an amount of Rs. 8,28,555/- is seen in List C (ie. Credited in Bank but not accounted in CMR) which is not cleared yet. The reason for non-crediting in CMR may be reported. It is seen that Rs. 5,60,051/- was collected as water charge from BSNL wrongly credited in Deposit account. This is to be debited from the deposit account immediately and credited into the non-operative account under intimation to audit with updated copy of reconciliation.

2. In closing balance of cash Rs. 450/- is seen pending as balance without remitting for a long period. This is to be cleared under intimation to audit.
3. The chlorine purchase in every month is accounted in 1662 as the chlorine is supplied only on ready cash remittance and on receipt of the voucher the same is not adjusting as book entry hence a huge amount is seen in trial balance in the head of account 1662. This is to be cleared and intimated to audit.

**Non-operative Account No. 57066443105**

On verification of cash book for 09/2016 balance as per bank statement is Rs. 5244.52 and as per cash book is Rs. 36,27,265/-. In the bank statement huge amount comes in operative account as on transfer from account no. 0098561700288/INB (BV.. 29922) which is not identified by the sub division authorities and reconciliation is not done. This is highly irregular as the receipt of the same is to be accounted in concerned consumer number. Hence this is to be cleared and bank reconciliation updated with copy to audit. Daily cash collection register maintained in revenue counter but not in sub division.

**PH SUB DIVISION, KANNUR**

**Service Book**

Smt. Sojmol VK , UDC

Earned Leave at credit is found not correct

Page 8 not furnished or authenticated

Earned leave account is seen not re-casted on completion of 3 year of service Commuted Leave is seen not debited from E/L a/c

Sri. Sooraj M LDC

Page 8 not furnished or authenticated

Sri. Vinod, UDC

Page 8 not furnished or authenticated

Sri.Femi TV, UDC

Page 8 not furnished or authenticated

Sri. Surendran P, Operator

As per order No KWA/WSSDN/KNR/E1- 170/14 dated: 5-2-2015 of AEE Time Bound Higher Grade is seen revised and fixation ordered. . In this Order the option date as per pay Revision GO(P) No. 46/2007WRD dated: 30-07-2007 is seen 22-5-2006 . But again as per Order No KWA/ WSSDN/KNR/E1- 170/14 dated: 25-11-15 of AEE pay is seen fixed due to revision of Time Bound Higher Grade . In this Order the option date as per pay Revision GO(P) No. 46/2007WRD dated: 30-07-2007 is seen 1-5-2005. Due to difference in the option date hike of Rs. 4200/- is seen noted in the basic pay (as on 1-5-2015) of incumbent. Necessary documents are not available in file for supporting the re option.

Kum. Nimisha, LDC

Page 8 not furnished or authenticated

Sri. KI Manoj Kumar, LDC

Page 8 not furnished or authenticated

Sri. Prathvush, LDC

Page 8 not furnished or authenticated

Sri. Maieesh Kumar K, UDC

Page 8 not furnished or authenticated

Sri. KK Raveendran, MR

Page 8 not furnished or authenticated

Sri.Aneesh Pallikkara, MR

Page 8 not furnished or authenticated

Sri.M Raveendran, MR

Page 8 not furnished or authenticated



Sri.Sajeesh PP, Fitter

Page 8 not furnished or authenticated

Sri.Pramod Kumar VV, MR

Page 8 not furnished or authenticated

Smt. Preetha EV, OA

Page 8 not furnished or authenticated

Smt. Nisha KT, OA

Page 8 not furnished or authenticated

Smt. Athira G, OA

Page 8 not furnished or authenticated

Sri. Moideen K, OA

Page 8 not furnished or authenticated

Sri.Shijinesh K, Plumber

Paternity leave is seen debited from E/L a/c

Smt. Shobha N, Sr. Gr. Typist

Earned Leave at credit is found not correct

Sri Shibu Lal N, Watchman

CML is seen not debited from E/L

CML is seen not written in the body of Service book

Sri Vinoj Babu, Driver

CML is seen debited from E/L

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

Sri.Nishad M, Opeator

Paternity leave is seen debited from E/L a/c

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

Deepu KV, Operator

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

Sri.Kishan MP, Operator

Paternity leave is seen debited from E/L a/c

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

Smt Vijayalekshmi, Overseer

CML, availed is seen not debited from leave a/c

Sri.Shameer A Operator

Paternity leave is seen debited from E/L a/c

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

**SUB DIVISION, PERALASSERY**

**Cash Book**

Certificate regarding number of pages not written.

**Bank Accounts**

SB A/c No. 67005004571

Interest credited by bank is not seen remitted into non-operative account.

Rs. 1,17,464/- as on 03/2016 (and Rs. 1,60,351/- as on 07/2016) is pending for remittance. This may be remitted into non-operative account taking in receipt in head of account 7131 and remittance and counter entry to non-operative account in 9139.

**Service Book**

Sri.Rajesh P, OA

I increment is seen sanctioned w.e.f. 1-03-20017 instead of date of declaration of probation

Smt.Antha RK , D/Man H

Earned Leave at credit is found not correct

**SUB DIVISION, MATTANNUR**

**I. Cash book**

Following are noted:

1. CBR No. of receipt of water charge is not seen written.
2. Self-cheque posting in cash book is not in order and 9139 is entered after the remittance entry.
3. Receipt of service tax of meter testing is taken in the head of account 2899. This is usually seen 2839.
4. Name of register and period of entry is not clearly written on cash book and cheque memo register, to easily identify the register.
5. Cash book closing is to be authenticated with necessary certificate and signature. This may be corrected as done in abstract. eg: 10/2015, 11/2015.

**II. Cheque memo register**

SB A/c No. 57067054956 has a balance of Rs. 3508/- which is noted in a column of the CMR of salary account no. 57067151938. Interest credited by bank is not seen remitted

into NO A/c. Rs. 29,479/- is cumulate for 05/2013 to 11/2015. The interest of previous periods should also be remitted in NO A/c and copy of updated reconciliation may be submitted to audit.

### III. Security Deposit Register

In the New SD register entries are not authenticated by head of office from 09/2015 onwards.

Certificate of Water Authority Staff Co-operative Society is being taken as security deposit which is irregular. SD should be from post office (Term deposit), Treasury (SB deposit) or FD from nationalised banks.

### IV. Daily cash collection register is not maintained

V. Revenue collected should be remitted into non-operative account in the very next working day itself as per rule. But it is noted that Rs. 12,790/- collected on 22/01/2016 is remitted only on 10/02/2016. Reason for delay in remittance may be stated to audit.

### VI. Use of whitener should be avoided in relevant registers and receipt books.

#### Service Book

Sri.PK Haris, MR

First increment is seen sanctioned w.e.f. 01-02-2002 instead of date of declaration of probation E/L at credit is seen found not correct

Smt. Sheena K, OA

Earned leave account is seen not re-casted on completion of 3 year of service CML availed is seen not debited form leave a/c

Sri.Sivadasan M, UDC

Earned leave account is seen not re-casted on completion of 3 year of service E/L at credit is seen found not correct

CML availed is seen not debited form leave a/c


### SUB DIVISION, THALASSERY

The cheque memo register, cash book, SD register and temporary advance register are checked in audit for 01/04/2014 to 31/03/2016 and following are noted.

Two SB accounts are maintained in the sub division

1. 67159190912
2. 576065953659

1. Interest credited by bank are taken in cheque memo register but not seen remitted into non-operative account no. 57065855868 from 05/2011 to 05/2014 and 04/2016 onwards.
2. Rs. 1520/- is seen received by forfeiting lapsed SD. This is taken in cash book under head of account 2721 – Rs. 1000/- and 7131 – Rs. 520/-. Also these are not credited into non-operative account.  
This may be taken in credit in 7299 and remitted in non-operative account by yourself cheque in head 9139 and counter entry in 9139 in non-operative column.
3. Lapsed Security Deposit shall be forfeited and remitted into non-operative account with details of amount and date of receipt and remittance. Name of treasury/post office/bank from which the sum received etc. noting in a separate register kept for it.

  
Internal Auditor

  
Accounts Manager

  
Accounts Member