

# **INTERNAL AUDIT REPORT OF P.H.DIVISION, KOZHIKODE**

**PERIOD OF AUDIT: 21/11/2016 TO 19/12/2016**

**PERIOD COVERED: 01/04/2012 TO 31/03/2016**

## **AUDIT TEAM**

1. Sri. K.J.Nizar, Internal Auditor
2. Smt. Rajeswary.R, Divisional Accounts Officer
3. Sri. P.S.Reghu, Head Clerk (HG)
4. Sri. B.Manoj, Head Clerk

## Internal Audit Report of P H Division, Kozhikode

### PART I

#### **INTRODUCTION**

P H Division, Kozhikode consists of 4 sub divisions, viz. Head Works Sub Division Kozhikode, RWS Sub Division Kozhikode, Distribution Sub Division No. I, West Hill, Kozhikode and Distribution Sub Division No. II Sarovaram, Kozhikode. Internal audit was conducted from 21.11.2016 to 19.12.2016.

#### **OFFICERS IN CHARGE INCUMBENCY DETAILS OF OFFICERS DURING 01/04/2012 To 31/03/2016**

##### **I. EXECUTIVE ENGINEER**

	Name	Period	
		From	To
1	M. Hameed	19/10/2011 FN	23/04/2015 FN
2	Santhosh Kumar.P (I/C), Technical Asst.	23/04/2015FN	27/04/2015FN
3.	Saju. C. Varghese	27/04/2014FN	11/01/2016AN
4	M.Usmankutty (I/C), Asst.Exe.Engineer	11/01/2016AN	06/02/2016FN
5	John Morris	06/02/2012FN	01/09/2016AN
6	Santhosh Kumar .P	01/09/2016AN	Continuing

##### **II. TECHNICAL ASSISTANT**

1	Santhosh Kumar. P	21/08/2008FN	04/07/2015FN
2.	M.Usmankutty (I/C), Asst.Exe.Engr	04/07/2015FN	25/09/2015FN
3	Mujeeb Rehiman.P	25/09, 2015FN	Continuing

##### **III. DIVISIONAL ACCOUNTS OFFICER**

1	K.S.Vinod	03/01, 2012	03/07/2015FN
2	Venu. C.V (I/C) Junior Supdt.	03/07, 2015FN	03/09/2015FN
3	Rajeswary.R	03/09, 2015FN	14/12/2015FN
4	O.Prakash	14/12, 2015FN	18/10/2016AN

5	Venu.C.V (I/C) Junior Supdt.	18/10/2016AN	27/01/2016FN
6	P.G.Velayudhan	27/01/2016FN	07/07/216FN
7	P. Subramannian	07/07/216FN	Continuing

#### IV. JUNIOR SUPERINTENDENT

1	Abdul Basheer.T.K	01/02/2011	20/03/2012AN
2	M.J.Johnson	26/03/2012AN	12/11/2012AN
3	K.V.Kunhiraman	21/11/2012FN to	20/01/2014AN
4.	C.V.Venu	05/02, 2014FN	Continuing

### P H DIVISION, KOZHIKODE

#### PART I

##### A. Internal control mechanism

#### I. TREASURY ACCOUNT

A balance of Rs.47,035/-is remaining in the Treasury Account, which is to be closed and credited to the Non Operative account as per direction of the Managing Director. But it is not seen written in the abstract of cash book in some months. This amount may be noted till closing the account.

#### II. CHEQUE MEMO REGISTER

1. It is noted that 6 Nos of SB accounts are maintaining in this Division. The closing balance as on 31.03.2016 is shown below:-

Sl. No.	Account No.	Details of account	Balance amount as on 31.12.2016	Remarks
1	67000683919	Salary	95,89,892/-	
2	67145402039	Work	1,57,22,827/-	
3	67161715485	Mplad	1,09,318/-	
4	67144298448	Deposit Work	7,25,702/-	
5	67154652793	0 Balance Account For The Remittance Of It Etc.	72,947/-	
	57023867191	Non operative		

	57023869686	Mini WSS	1,38,277/-	from 06/2010
	10621433037	Swajaldhara	30,77,375/-	as on 2011-12

An amount of Rs.1,38,277/- is seen as balance in the account No. 27023869686 for the community based mini water supply scheme as on 06/2010. This account has no transaction since 06/2010. This may be closed and credited to the Non Operative account.

Also there exists a Swajaldhara account with balance amount of Rs.30,77,375/- with interest Rs.6,96,233/- after utilisation for 2011-12

Balance column of Cheque Memo Register is written in pencil which is not a good practice. This should be done in ink against each entry.

### III. CASH BOOK

1. The mandatory certificate showing the number of pages is not written in Cash Book for 1/11/2012 to 4/05/2013 and 01/03/2016 to /08/2016.

2. Monthly abstract is not regularly recorded in cash book every month and if written not authenticated by the Head Of Office.

3. On 12/2015, opening balance in cash is Rs.1195/- but remittance on 02/12/2015 is only Rs.350/-. Details of balance amount may be specified. Also closing balance of 12/2015 in cash book is recorded as Rs.762/-. But in abstract it is Rs.1459/-and Opening balance of 01/2016 is recorded as Rs.1469/-. This may be cleared and intimated to audit.

Cash balance as on 31/03/2016 is Rs.700/-. Remittance on 31/03/2016 is Rs.500/- (actual remittance as per chalan dtd 02/04/2016) As per cash book balance cash is Rs.170/- This may be cleared to audit.

4. In the Closing balance of operative account, details of balance in each account is not mentioned.

5. Rs.12,32,629/- is remaining on account of interest, to be remitted into non operative account for the period from 05/2015 to 07/2016. The details as noted below:-

Bank Account No.		Interest to be remitted in NO A/c	Month to which it relates
67000683919	Salary	Rs.1,84,532/-	05/2015, 11/2015, 04/2016, 07/2016
67145402039	Works	Rs.6,98,017/-	05/2015, 11/2015, 04/2016, 07/2016
67161715485	MPLAD	Rs.18,333/-	05/2015, 11/2015, 04/2016, 07/2016
67144298448	Deposit work	Rs.3,31,747/-	05/2015, 11/2015, 04/2016, 07/2016
	<b>Total</b>	<b>Rs.12,32,629/-</b>	

In addition to this **Swajaldhara A/c** has interest - Rs.6,96,233/-

**Total** - Rs.19,28,862/-

Same may be credited into Non Operative account and details may be intimated to audit.

6. In the receipt side entries reference of CBV numbers are not written.

7. Cash Book is not authenticated by the Head of Office for 8/2013 to 3/2014 and 12/2015 to 03/2016 and the abstract is not written for 01/2014 to 03/2014 and 01/2015 to 11/2015.

#### IV. MONTHLY ACCOUNTS

Monthly Accounts are not regularly submitted to Head Office. Necessary steps may be taken to submit the monthly accounts for the remaining months and report to audit.

#### V. BANK RECONCILIATION

Bank reconciliation is done properly. In the reconciliation statement of 03/2016 for the account No.67144298448 Ch. No. 497487 dated 22.07.2016

issued to M/s. Deshabhimani Dailies. Rs.1494/- is in list D as not presented for payment. The date is seen mistaken. If the date is 22/07/2015, it may be taken in Cheque Memo Register as the validity is over. However the date may be verified and corrected accordingly.

#### **VI. EMD Register**

Mandatory certificate of number of pages in the register is not written. On verification of the registers it is found that 44 Nos of EMD for the period 2002-2003 to 11/2012 are kept idling . These may be forfeited and report to audit.

#### **VII. SECURITY REGISTER**

Mandatory certificate is not written in the register. This register is not properly maintained. For eg.

1. page No. 41 of Vol.II is not authenticated. Agreement No. 04/04-05. Lakshmanan.M.P, Calicut. Post Office TD No. 268516 dated 18/03/2004 for Rs.2200/- recorded as released on ..... But no date entered. Not seen signed by the Head of Office and the contractor.
2. In page 38, against Agt. No.3/2002-03 Post office TD No.154528 dated 02/05/2002 Amount of the TD is not written.
3. Page 71 and 75. K. Radhakrishnan. C class registration solvency details not written or authenticated by Head Of the Office.

In vol 2 of the Security Register itself 133 Nos of old SD are pending to be forfeited and about 80 Nos in Vol.III. These may be remitted in to Non Operative account and intimate the details to the audit.

#### **VIII. REVENUE**

The details of connection and collection as follows:-

Year	No of connection				Target	Collection	Remarks
	D	ND	IND	Total			
AS ON 31.03.2016	59271	5401	59	64731	2300 LAKHS	18550706	closing balance 375513526
Medical college	Demand for 03/2016						6044870
Medical college- sewer charges	Monthly demand is only 81066/-						210396008

The reason for non remittance of the Medical college sewer charge may be explained to audit. The steps taken to improve the collection may be reported.

#### IX. TRIAL BALANCE

The Trial Balance shows some variations in closing balance as compared to CB 27.

It is as follows:- Closing balance in Treasury a/c in consolidated CB27 is Rs.60672/- But in Consolidated Trial balance it is Rs.78078/- Similarly cash in hand has a difference of Rs.1/- Non operative balance Rs.991755/- in Con. CB 27 But in Con. Trial balance it is Rs.314810/-

Imprest and temporary advance has not settled even in the financial year ending. It is seen that debit balance Rs.10445/- in 1532 and Rs.1233812/- in 1659.

#### X. SERVICE BOOKS

Details of enhancement of Dearness Allowance has not been entered in the Service Book.

**Babitha.K.V, UD Clerk**

The incumbent has availed 42 days leave from 19.08.2014 due to miscarriage vide proceedings No.E2/2981/2010 dated 25/08/2014 of the Executive Engineer, P H Division, Kozhikode. But the leave taken is not deducted from the earned leave account. This may be recasted and intimated to audit.

## WORKS

### General Irregularities

#### 1. No proper checking of work bill before payment.

On scrutiny of work bill it is noted that the bill modules and other details by AB, DB, TA and DA which is highly irregular.

For eg.

#### Name of work:

Chelannur Block Panchayath WSS to Ayaladath Lekshman Veedu colony in Kakkodi panchayath – construction of well cum pump house and rennovation of existing LTC Tank.

Agreement No.36/12-13 dt 26.9.2012

Tendered PAC Rs. 13,50,000/-

Accepted PAC Rs.9,88,371/-

Contractor, Sri.K.Rameshan.

On verifying the above work bill it is noted that the bill amount of Rs.659708 was passed by the Executive Engineer without proper verification of AB, TA or DA on 26.12.2013. The Executive Engineer may be replied with his specific remarks to audit.

#### 2. In- complete MAS- statement.

MAS Account is considered to be the pivot of work, which deals with the receipt, issues and the balance of materials in a work. On Verifying the MAS statement of the work of this office contains only the quantities of tars and cement which is not so. Whatever be the materials, receipt and utilization should be reflected in MAS. Account for a particular work as per



schedule 1.1.1, Chapter III of Accounts Manual, the details of materials received at site should be recorded in MA.6. So the Executive Engineer may be explained for the non-maintenance of MAS account to audit.

### **3. Non-implementing of Running contract system for maintenance.**

Authority vide circular directed all Division for the introduction of RC systems for maintenance work. Which seems to be economic and there by curtailed the HR system. As most of the maintenance Divisions have been implemented the above system for maintenance work. But this division has not been implemented this system for a long which is against the MD's direction. All leak rectification works under this division are being carried out through HR hands. So the Executive Engineer may be explained for non-implementing this scheme to audit.

### **4. Non-claiming of Rent for Dormetary.**

There is a dormetary maintained under this division which consists of 6 rooms. Out of that 4 rooms are occupied and remaining 2 are vacant. One of them was allotted and occupied by Sri.Saju Sebastian, Overseer grade II, Project Dvn, Kozhikode from 2008 and another one is allotted to Sri.Ajith kumar, D'man grade II Project Dvn, Kozhikode from 8/2015. Among them Sri.Saju Sebastian has been remitted the rent only upto 7/09. This Division has neither claimed nor recovered the rent till date. So the Executive Engineer may be directed to recover the rent from defaulter's salary with interest and the details may be intimated to audit.

### **5.Non- claiming of annual maintenance charge of sewerage line from Medical College.**

On verification, it is noted that lakhs of rupees are being spent by KWA for the annual maintenance of sewerage line of medical college hospital-kozhikode. Monthly sewerage charge was neither claimed by KWA nor remitted by medical college till date. In addition to, that the expended annual maintenance charge has also not been claimed by this office so far, which is

highly irregular. Executive Engineer may be directed to claim the maintenance charge from medical college and to submit explanation for non-claiming of the same to audit.

6. Non-remittance of periodical inspection charges to Electrical Inspectorate.

It is brought into notice that the periodical inspection charges claimed by the Electrical Inspectorate for the years 2009-2010 and 2010-2011 of Rs.54260 (Rs.2713 each) of the premises of Pump house Mavoor has not been remitted in time by the Head Works sub-division. No remittance details available in that office. Executive Engineer may be directed to verify it and make arrangements to remit the amount through the responsible incumbents concerned and report to audit.

Name of work

7 SC Development - WSS to Valliattummal IHDP- Colony in Kunnamangalam GP- Construction of well cum pump house.

Agreement No.20/2013-14

PAC Rs.14,95,370/-

Contractor: M/s.Prabush Constructions.

(7)

1.HEAD WORKS SUB DIVISION, KOZHIKODE

1. CHEQUE MEMO REGISTER

SB A/c No. 67000683964 Non Operative A/c No. 57023867168

1. The interest credited by the bank in the statement is not seen remitting in the non operative account regularly. Interest for the period from 11/2014 to

7/2016 is Rs.59036/-. The details of interest accrued as per bank statement of the SB A/c, for the period from 01/04/2012 to 12/2016 and its remittance details into non operative account may be intimated to audit.

2. Rs.10556/- is seen added with the closing balance of 03/2016 of the Cheque Memo Register without any narration of the amount. This may be clarified to the audit.

3. Rs.442/- is seen as difference in balance in SB A/c as per Cheque Memo Register and Cash Book. This may also be clarified.

## **2. BANK RECONCILIATION**

Bank reconciliation is not being done. Non operative A/c has negative figure in closing balance. As on 03/2016 Closing Balance is Rs.(-) 66,616/-. But as per bank statement it is Rs.5971/-. Hence reconciliation of the A/cs may be done urgently and copy of reconciliation statements for 03/2016 and 12/2016 may be submitted to audit.

## **3. CASH BOOK**

On verification of the cash book it is found that cash remittance is not done in the next working day itself.

for eg. An amount of Rs.36000/- received on 17/02/2014 is seen remitted on 28/02/2014.

Opening balance of cash as on 01/03/2014 is Rs.78,538/-. Collection pending for remittance on 28/02/2014 was Rs.72179/- This amount is seen remitted only on 29/03/2014. The details of balance amount of Rs.6359/- and its remittance details may be intimated to audit with explanation for delay in remittance. Cash balance as on 31/03/2014 is Rs.3434/- the item wise details of the amount and its remittance details may be intimated to audit.

Opening balance in cash as on 1/10/2014, Rs.6653/- remitted only on 13/10/2014.

Treasury account has a balance of Rs.4,300/-. This account may be closed and remitted into NOP account and intimate to audit.

12/4  
**6. REVENUE**

Details of water connection and collection changes as follows:-

As on date	Connection			Total	Collection
	Domestic	Non domestic	Industrial		
31.03.2016	40	26		66	Rs.2,15,218/-

No. of Meter Readers 1 HR

**SERVICE BOOK**

**1. Riyasudheen Kunnummal Kooleri, Operator**

In the service book of the incumbent page 16, column 8 office seal and signature of Head of Office is needed for the increment entry of 01/03/2013.

**2. Bijesh.P, Operator**

In the page No. 8 of the service book, GPF account number and nomination details are to be noted.

Option of pay revision vide GO(P) No. 58/12 dated 19/01/2012 is not countersigned by the Head of Office.

**3. Ilyas.P.P, Fitter**

GPF account No. shall be noted on page 8 of the SB.

The probation of the incumbent was declared w e f 16/08/2013. Increment date on page No. 15 of the SB is noted as 17/08/2013. The reason for the same may be stated to audit. The incumbent had availed CML for 22 days from 18/12/2015 to 08/01/2016. But in page 123 the date noted as

09/01/2016. The date of joining after CML may be intimated to audit. Signature of Head of Office is not seen in column 7 on page No.24 for the entry of increment on 01/08/2016.

#### 4. Prabeesh.I.P, Fitter

The increment after declaration of probation is not seen entered in the SB. The incumbent was transferred to Head Works Sub Division, Kozhikode on 30/11/2013AN and joined for duty on 02/12/2013. Probation declared as on 11/08/2013 as per order dated 15/07/2014. Hence a proceedings of the sanctioning of the increment may be pasted in the SB of the incumbent and the date w.e.f which the increment given actually after declaration of probation may be intimated to audit.

Entry of increment on page 26 may be signed by the Head of Office.

### II. R W S SUB DIVISION, KOZHIKODE

#### **1. CHEQUE MEMO REGISTER SB A/c No.67000683908**

Maintained properly. Interest credited by bank for the period from 04/2016 to 7/2016 Rs.7408/- to be remitted into Non operative account.

Current account No.57023867408 has Rs.6030/- in balance as on 14/10/2011. This may be closed and credited to Non operative account.

#### **2. CASH BOOK, BANK RECONCILIATION, MONTHLY ACCOUNTS**

Maintained properly.

Treasury account has balance Rs.6316/-. This account may be closed and amount man to be credited in NOP account.

#### **3. EMD REGISTER**

About 15 Nos of EMD of the period 2008-09 to 2011-12 are seen kept in the office as per the register. These are to be forfeited and intimated to audit.

#### 4. TRIAL BALANCE

Following Heads of Account have debit balance which is not regular. The reason may be stated to audit and necessary corrections may be made in the trial balance if necessary in, future.

1549 -Rs.11,899/- Interest accrued on short term deposit with bank. Interest accrued comes in credit normally Hence this may be checked and credited to NOP and reported to audit.

1659 -Rs.8,84,464/- Temporary advance to Asst. Engineers. This has to be settled in the financial year ending .

1662 -Rs.5,62,059/- Advance to suppliers.

2841 -Rs.41,830/- T D S from contractors.

2843 -Rs.14,695/-

2895 -Rs.10,502/-

9212 -Rs.135/-

9219 -Rs.1,35,20,388/-

#### 9. REVENUE

Connection and collection details as follows.

	Connection				Total collection	Closing balance
	Domestic	Non Domestic	Ind	Total		
03/2016	12390	892	4	13286	Rs.10,63,655/-	Rs.43,50,815/-

As reported from that office there are 227 domestic consumers with arrear more than Rs.5,000/- and 38 N/D and one Industrial consumers with arrear more than Rs.10,000/-. Steps may be taken to collect the arrear and report to audit.

### **SERVICE BOOK**

Entries on page 20 and 28 of the service book of Smt.Cindrella,UD Clerk is not seen authenticated.

### **III. DISTRIBUTION SUB DIVISION No.I KOZHIKODE**

Following are noted on verification of the registers for rectification and further action in future .

#### **1.CHEQUE MEMO REGISTER**

a) Cheque issued entries on 3/9/2015, 01/10/2015 & 29/10/2015 are not authenticated by the Asst. Exe. Engineer, Sri. Vijils. D , including charge taken entry. Similarly cheque issued on 22/07/2015, 10/08/2015 & 01/02/2016 are not authenticated. Also fund receipt entry and cheque cancellation entries are not authenticated.

b) While casual connection deposit fund refunded vide ch. No.792240 dated 15/03/2016 for Rs.20000/-, the renewal fee Rs.250/- is not seen collected and remitted into Non operative account. Similar cases may be verified and in such cases amount may be collected and remitted to Non operative account after proper recording in the concerned register.

#### **2. CASUAL CONNECTION DEPOSIT REGISTER.**

Mandatory certificate not written in this register. Also the register should be authenticated by the Head of Office and the details of the refund should be included in the register with date and amount.

#### **2. CASH BOOK**

- a). Certificate of cash balance is not written and the signature of writer and person other than the writer verifying the calculations are not seen recorded.
- b). Cheque No. 407012 dated 23/12/2013 credited into SB A/c as per bank statement is not seen taken in the in cashbook.
- c). Non operative balance in cash book is seen negative.
- d). Treasury balance is Rs.17406/-. This account may be closed and remitted into the NOP account.

### **3. BANK RECONCILIATION**

- A) Bank reconciliation is not in the proper form. This may be done in the proper form. Cheque issued but not presented for payment after the validity period shall be credited back in the A/c and the bank charges shall be debited from the A/c in the cheque memo register.
- B) On verification of Bank reconciliation for 08/2016 of SB A/c No. 67000683931, it is seen that Rs.1,06,054/- on account of the interest credited by bank is taken as "amount wrongly credited by bank". Also an amount of Rs.20000/- which is the fund received from Division office in the month of 12/2013 and not taken in time in cash book or cheque memo register is in the list of "amount wrongly credited by bank". These are to be corrected and intimate to audit.
- C) The interest accrued in the SB A/c may be taken in the Cheque Memo Register with details of month and amount uptodate and may be remitted into Non Operative account and details of remittance may be submitted to audit.
- D) The fund received entry may be made in the Cheque Memo Register and report to audit.
- E) Cheque issued but not presented for payment in the previous years amounting Rs.35,894/- may be credited back in the Cheque Memo Register.
- F) Cheque No 418487 for Rs.2214 is taken as "wrongly debited by bank" in the reconciliation. This may be checked whether this cheque issued from the sub division as the Ch. No.418484 in the same statement itself is stated as issued from the subdivision on 01/Oct 2015 but not presented for payment.



G) No details such as ch. No. and date of the other amounts in the wrong debit list. This may be checked thoroughly and corrected under intimation to audit.

H) In the non operative account's reconciliation, cheque No. 421874 dated 30.08.2016 has 3 amounts noted against it viz. Rs.77,246/-, Rs.87,074/-, & Rs. 1,15,394/-. This may be explained and the date of crediting the same may be intimated. Also check whether the ch.No. 790808 dated 31.08.2016 for Rs.30000/- was non operative remittance or not. The Ch. No., Date, from whom received, purpose of remittance etc. may be noted in the reconciliation statement under intimation to audit.

I) Rs.8,83,741/- is stated as wrongly credited by bank in the non operative account from 01/07/2012 to 17/08/2016 but not accounted in cash book. These are to be cleared by contacting the bank and collecting the cheque no. date etc. and also if necessary with the Non operative account of Distribution Sub Dn No.II.

J) Wrong debit of Rs.46,766/- has no details in the reconciliation statement. This may be verified and necessary corrections may be made to avoid such vague figure in future.

#### 4. TRIAL BALANCE

On verification of the trial balance of 03/2016 following head of account has seen debit balance which is irregular.

1651 -Rs.5700/- which implies TA advance has not settled. The date of advance and the settlement details may be reported to audit.

1659 -Rs. 79,229/- ie. temporary advance to Asst. Engineers has remained unsettled even in the end of the financial year. Reason may be submitted with the details of settlement of the same.

2745 -Rs.10,770/- WCD from corporation has debit balance means excess refund has been made.

2761 -Rs.3,359/- DWSS from domestic consumers has a debit balance implies excess refund.

2811 -Rs.13,98,454/-

2812 -Rs.12,17,721/- Non journalisation of these two resulted in projection of the Trial balance

2833 -Rs.313/-

2839 -Rs.17,152/-

2841 -Rs.1,983/-

2891 -Rs.1,554/-

2899 -Rs.1,083/- The occurrence of excess remittance in these head of accounts may be explained.

9219 -Rs.13,59,966/- implies non journalisation of the expenditure.

#### IV. DISTRIBUTION SUB DIVISION No.II SAROVARAM, KOZHIKODE

On verification of the registers, following remarks are noted for future attention.

Mandatory certificate regarding the number of pages should be written in all registers and authenticated.

#### CASH BOOK

In 06/2014 the abstract of monthly accounts is not written in the cash book, only blank page is signed by Asst.Exe.Engineer. This can't be admissible.

Negative figure is as balance in the Non operative column.

#### CHEQUE MEMO REGISTER

SB A/c No. 6700683953 has interest as per bank statement Rs.47643/- for 11/2015 to 7/2016 which is not remitted into Non operative account. This

shall be taken in cheque memo register, cash book, remitted to NOP account and intimated to audit.

Treasury balance is Rs.3021/-. This may be closed and remitted to NOP account and report.

### **BANK RECONCILIATION**

As per bank reconciliation statement Rs.48144/- is stated as credited by bank but not accounted in cash book. The present status of the amount, whether accounted in to cash book or not with details may be submitted to audit. Similarly Rs.47890/- is seen continuing for a long time in list B which may be credited in the account and copy of recent reconciliation may be submitted to audit.

In cash book as on 3/16, an amount of Rs.10,48,389/- is noted as cash balance in NOP account No.57023867180. But as per the bank statement, the closing balance is only Rs.5384/- (Rupees five thousand three hundred and eighty four only). This may be reconciled and copy submitted to audit.

### **EMD/SECURITY REGISTER+**

Registers are maintained properly. EMD of 2013 are to be released or forfeited and intimate to audit.

### **SERVICE BOOK**

1. Details of enhancement of Dearness Allowance is not recorded in the service books.

2. Sivadasan .N, Operator

The fact of joining duty recorded on page 15 of the Service Book is not seen authenticated. Similarly 2 Nos of entry made on the same page is also not authenticated by the Asst.Exe.Engineer.

The Earned leave surrender sanctioned to Sri. Nandakumar. P.K., Asst. Engineer is not seen authenticated in page No.113 of SB vol.II.

### REVENUE

Month	Connection details			Total	Collection	Closing balance
	D	N/D	IND			
03/2016	19745	928	10	20683	Rs.50,26,149/-	Rs.3,91,38,964/-
10/2016	20577	951	12	21540	Rs.47,82,622/-	Rs.2,71,15,616/-

Domestic consumers with arrears above Rs.5,000/- is 630.

N/D consumers with arrears above Rs. 25,000/- is 158

Industrial consumers with arrear above Rs.10,000/- is 3.

13 Nos of Meter Readers are working in the subdivision and bi-monthly reading is taken.

Number of meter reading as on 31.03.2016 is 10711

Number of meter reading as on 31.10.2016 is 9627 with 12 Nos of meter readers.

Action taken to collect the arrears may be intimated.

### Irregularities

#### 1. Non-accounting of materials got from work.

On verification of the CCIst and final bill modules of the subject work, it is noted that the quantity of blasted rubbles got from work have not been

recorded. As per item No. 9 of accepted schedule, the contractor had executed 13m<sup>3</sup> of granite rock blasting in well ----- using sand filled cement bags during plastering. But the quantity of rubbles including chips got from the execution is not known. So the Executive Engineer may be reported the details of materials to audit. If it is found with the contractor, the cost of the materials may be recovered.

### Deposit work- PWD

Improvements to Aviluru-Kayyattuchal-Pannur High School Road-improvements to Aviluru – Pathalathrampara – Madavoor - Road Km 0/00 to 4/150 in Kozhikode District – shifting of 200mm DI pumping main WSS to Kozhikode.

PAC Rs.24000/-

Letter No.AE/TSY/11/10-11 dt 5.5.2011 Assistant Engineer, PWD Road section, Thamarassery.

The status of the work is not known as file is not available.

So the Executive Engineer may be reported the present position of the work.

### PH Sub Division, Sarovaram.

#### Irregularities

Non-revalidating the time barred security/EMD-Deposit.

On verification of EMD/Security Deposit Register it is noted that many time barred EMD/Security deposits the validity are expired of more than 3 years are kept in the custody of this office without revalidate. No sincere action has been done in this regard so far which is highly irregular and irresponsible. Assistant Executive Engineer may be directed to take immediate action for re-validating the same and the result may be intimated to the audit. Failing which will be treated as the liability of the concerned. The details are as follows.

Sl.No.	Date of Receipt	No.	Amount	Source
1.	03.12.2012	111290	600	Post office
2.	14.1.2013	422	2800	District co-operative Bank
3.	14.1.2013	8490	2750	District co-operative Bank
4.	15.1.2013	646024	2500	SBT
5.	15.1.2013	646025	2500	SBT
6.	30.1.2013	4575	1000	District co-operative Bank
7.	30.4.2013	4572	1000	District co-operative Bank
8.	30.1.2013	4573	1000	District co-operative Bank
9.	30.1.2013	4574	1000	District co-operative Bank
	<b>TOTAL</b>		<b>15150</b>	

  
Internal Auditor.

Accounts Member.



5.	15.1.2013	646025	2500	SBT
6.	30.1.2013	4575	1000	District co-operative Bank
7.	30.4.2013	4572	1000	District co-operative Bank
8.	30.1.2013	4573	1000	District co-operative Bank
9.	30.1.2013	4574	1000	District co-operative Bank
	<b>TOTAL</b>		<b>15150</b>	

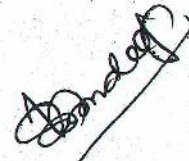


**Internal Auditor.**

Countersigned



**Accounts Manager**



**Accounts Member.**

