

**Internal Audit Report of the office of P H Division, Kottayam for the period from 01/04/2014  
to 31/03/2021**

**PART I - Introductory**

**A. Introductory**

Public Health Division, Kottayam is responsible for the maintenance of various Water Supply Schemes and collection of water charges under its jurisdiction. There are three Sub Divisions under the Division viz Public Health Sub Division, Kottayam, Ponkunnam and Pala. Executive Engineer is the head of the Division.

**B. Officers in Charge**

**Executive Engineer**

- 1 26/12/2013 to 19/06/2015 - Sri.M.S.Sajith
- 2 19/06/2015 to 15/07/2015 - Sri.Anil Raj K.S(Additional Charge)
- 3 15/07/2015 to 10/08/2015 - Sri.G.K.Sujath Kumar
- 4 10/08/2015 to 22/08/2015 - Sri.Anil Raj K.S(Additional Charge)
- 5 22/08/2015 to 31/08/2018 - Sri.N.Jayaram
- 6 01/09/2018 to 30/09/2018 - Sri.K.Suresh (Additional Charge)
- 7 01/10/2018 to 23/12/2018 - Sri.Sajiv Retnakaran
- 8 23/12/2018 to 31/12/2018 - Smt.Jayanthi S (Additional Charge)
- 9 01/01/2019 to - Sri.Sajiv Retnakaran – Continuing

**Divisional Accounts Officer**

- 1 01/04/2014 to 01/05/2014 - Sri. Santhosh Philip
- 2 02/05/2014 to 05/11/2016 - Smt. Susamma C.Thomas
- 3 05/11/2016 to 07/11/2016 - Sri. A.T.Gopalakrishnan (In Charge)
- 4 07/11/2016 FN to 21/08/2019 FN - Sri. Hareesh Babu G
- 5 21/08/2019 FN to 24/08/2021 FN - Smt. Preetha K.Nair
- 6 24/08/2021 FN to - Continuing Sri Anil P

**C.Internal Audit**

Internal Audit was conducted for the period from 29/11/2021 to 10/12/2021 covering the period of audit from 01/04/2014 to 31/03/2021.

**D. Financial Analysis**

Year	Establishment(Rs. in lakhs)	Work (Rs.in lakhs)	Contingencies(Rs. in lakhs)
2014-15	1354.6	379.68	374.94
2015-16	1472.28	343.55	493.52
2016-17	1470.48	499.62	284.73
2017-18	2456.97	412.57	384.76
2018-19	1483.31	520.82	365.3
2019-20	1553.61	602.76	376.88
2020-21	1503.86	1845.67	323.86

**Team Members**

1. Bindu M C, Internal Auditor
2. A P K Balakrishnan, Accounts Officer



3. Prasannalal, Divisional Accounts Officer
4. Ragesh.B, Head Clerk

**PART II**

**Section A: Major Irregularities:**

**1. Verification of Cash Book(P.H.Division,Kottayam)**

The following discrepancies in maintenance of cash book were noticed during the period from 01/04/2014 to 31/03/2021.

1. As per rule 92(a) I of KTC Vol.I before bringing a cash book into the use of head of office shall count the number of pages and record a certificate of count on the first page of the cash book. This was not seen complied with.
  2. Abstract of cash book not seen entered in the cash book
  3. Pencil writing are also seen noted in the cash book (eg. Page No.62 of cash book for 03/2018 – CBR 168 (a) of 03/2018).
  4. Cash balance certificate is not seen written in the cash book for the month 12/2020, 01/2021, 02/2021 & 03/2021.
  5. Cash book is not authenticated by the Head of Office for the above period.
  6. Signature of the writer of the cash book is not seen.
  7. Date of transaction is not seen entered in the cash book for the month 12/2020, 01/2021, 02/2021 & 03/2021.
  8. Short description entry for each transaction is not seen recorded in many places of the cash book.
  9. Cash book for the month of 04/2021, 05/2021, 06/2021 & 07/2021 are not seen closed.
- This is a serious lapse from that end. Hence necessary steps may be taken to rectify the omission/discrepancies noted as above and in similar cases under intimation to audit.

**2. Non Remittance of collection (P.H.Division Kottayam)**

The following amounts collected and accounted in the Cash Book under head of A/c “9211” were not seen remitted into Non – Operative Account. If remitted, the details of remittance may be made available to audit. The list is attached herewith.

22/03/2018	Code	Amount
CBR 92	9211	₹34125.00
CBR 93	9211	₹16583.00
CBR 94	9211	₹36750.00
CBR 95	9211	₹42875.00
27/03/2018		
CBR 133	9211	₹202563.00
CBR 134	9211	₹22338.00
31/03/2018		
CBR 156	9211	₹44188.00
05/07/2018		
CBR 20	9211	₹32193.00
27/07/2018		
CBR 160	9211	₹139563.00
CBR 161	9211	₹36750.00
27/07/2018		
CBR 188	9211	₹22338.00
CBR 189	9211	₹202563.00
CBR 190	9211	₹45938.00
CBR 191	9211	₹44188.00
07/05/2018		



CBR	13	9211	₹24063.00
CBR	14	9211	₹34125.00
CBR	15	9211	₹25000.00
10/05/2018			
CBR	19	9211	₹18813.00
11/05/2018			
CBR	24	9211	₹7193.00
27/05/2018			
CBR	135	9211	₹101938.00
CBR	136	9211	₹55125.00
01/06/2018			
CBR	9	9211	₹139563.00
CBR	10	9211	₹55125.00
CBR	11	9211	₹101938.00
CBR	12	9211	₹42575.00
CBR	13	9211	₹207375.00
CBR	14	9211	₹22388.00
CBR	17	9211	₹44188.00
CBR	18	9211	₹36750.00
04/06/2018			
CBR	43	9211	₹202563.00
13/06/2018			
CBR	70	9211	₹48125.00
CBR	71	9211	₹34125.00
CBR	72	9211	₹71313.00
25/06/2018			
CBR	125	9211	₹36750.00
03/07/2018			
CBR	24	9211	₹34125.00
01/10/2018			
CBR	1	9211	₹18873.00
CBR	2	9211	₹202563.00
CBR	3	9211	₹139563.00
07/11/2018			
CBR	29	9211	₹149796.00
29/11/2018			
CBR	141	9211	₹202563.00
CBR	142	9211	₹101938.00
CBR	143	9211	₹57750.00
06/12/2018			
CBR	41	9211	₹22338.00
13/01/2019			
CBR	55	9211	₹44188.00
CBR	56	9211	₹22338.00
CBR	57	9211	₹14496.00
02/03/2019			
CBR	17	9211	₹45938.00
CBR	18	9211	₹44188.00



CBR	19	9211	₹3938.00
CBR	20	9211	₹42875.00
09/05/2019			
CBV	100	9211	₹57750.00
14/05/2019			
CBV	102	9211	₹22338.00
20/05/2019			
CBV	125	9211	₹36750.00
22/05/2019			
CBV	137	9211	₹18813.00
06/18, 07/18 & 08/18			
CBR 23 of 07/2018 - ₹52/-			
CBR 174 of 06/2018 - ₹100/-			
CBR 165 of 06/2018 - ₹10/-			
CBR 61 of 07/2018 - ₹104/-			
CBR 10 of 07/2018 - ₹260/-			
CBR 63 of 08/2018 - ₹152/-			
CBR 65 of 08/2018 - ₹152/-			
CBR 66 of 08/2018 - ₹10/-			
CBR 74 of 11/2018 - ₹15/-			
CBR 75 of 11/2018 - ₹15/-			

### 3)a. Short/excess Remittance of Revenue (P H Sub Division, Kottayam)

Please furnish the details with explanation for the shortfall/excess remittance

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Kottayam	12-Jun-18	C ₹491836	₹250586	₹241250
Kottayam	12-Jul-18	C ₹298255	₹234455	₹63800
Kottayam	3-Aug-18	C ₹86011	₹83811	₹2200
Kottayam	19-Sep-18	C ₹1605	0	₹1605
Kottayam	26-Oct-18	C ₹237234	₹203014	₹34220
Kottayam		₹16375	0	₹16375
Kottayam	29-Oct-18	C ₹294041	₹176373	₹117668
Kottayam	30-Oct-18	C ₹408421	₹255105	₹153316
Kottayam	8-Nov-18	C ₹285976	₹280338	₹5638
Kottayam	23-Nov-18	C ₹264070		₹264070
Kottayam	24-Nov-18	C ₹449024		₹449024
Kottayam	26-Nov-18	C ₹254235	₹502136	₹-247901
Kottayam	27-Nov-18	C ₹166071	₹143378	₹22693
Kottayam	28-Nov-18	C ₹426951	₹164071	₹262880
Kottayam	29-Nov-18	C ₹225711	₹391363	₹-165652
Kottayam	30-Nov-18	C ₹108593	₹107989	₹604
Kottayam	13-Dec-18	C ₹216444	₹168843	₹47601
Kottayam	1-Feb-19	C ₹201331	₹161478	₹39853
Kottayam	28-Mar-19	C ₹270732	₹268792	₹1940
Kottayam	5-Apr-19	C ₹271586	₹271206	₹380
Kottayam	6-Apr-19	C ₹149612	₹149577	₹35
Kottayam	9-Jul-19	C ₹190100	₹189320	₹780
Kottayam	10-Jul-19	C ₹154871	₹154821	₹50
Kottayam	11-Jul-19	C ₹147573	₹145803	₹1770



Kottayam	2-Sep-19	C	₹189440	₹188340	₹1100
Kottayam	26-Sep-19	C	₹134189	₹131439	₹2750
Kottayam	27-Sep-19	C	₹233896	₹232246	₹1650
Kottayam	21-Oct-19	C	₹211940	₹139140	₹72800
Kottayam	7-Nov-19	C	₹213494	₹211894	₹1600
Kottayam	11-Nov-19	C	₹207275	₹185435	₹21840
Kottayam	22-Nov-19	C	₹143112	₹141992	₹1120
Kottayam	28-Nov-19	C	₹228161	₹227004	₹1157
Kottayam	5-Dec-19	C	₹183867	₹183837	₹30
Kottayam	6-Dec-19	C	₹150935	₹150385	₹550
Kottayam	11-Dec-19	C	₹204608	₹204058	₹550
Kottayam	12-Dec-19	C	₹215308	₹214557	₹751
Kottayam	16-Dec-19	C	₹264195	₹261161	₹3034
Kottayam	18-Dec-19	C	₹183927	₹183377	₹550
Kottayam	24-Dec-19	C	₹200078	₹120069	₹80009
Kottayam	28-Dec-19	C	₹82739	₹78339	₹4400
Kottayam	9-Jan-20	C	₹157131	₹156581	₹550
Kottayam	18-Jan-20	C	₹148501	₹147951	₹550
Kottayam	25-Jan-20	C	₹80185	₹79635	₹550
Kottayam	28-Jan-20	C	₹220406	₹219856	₹550
Kottayam	30-Jan-20	C	₹206415	₹194315	₹12100
Kottayam	3-Feb-20	C	₹138879	₹138329	₹550
Kottayam	19-Mar-20	C	₹188827	₹183877	₹4950
Kottayam	22-Apr-20		₹7670	₹4370	₹3300
Kottayam	13-Jul-20	C	₹183094	₹182544	₹550
Kottayam	14-Aug-20	C	₹207806	₹207271	₹535
Kottayam	17-Aug-20	C	₹101321	₹94281	₹7040
Kottayam	25-Aug-20	C	₹74344	₹73794	₹550
Kottayam	7-Sep-20	C	₹249240	₹248690	₹550
Kottayam	2-Nov-20	C	₹329999	₹329499	₹500
Kottayam	6-Nov-20	C	₹193460	₹192910	₹550
Kottayam	17-Nov-20	C	₹215111	₹211811	₹3300
Kottayam	18-Nov-20	C	₹254847	₹253797	₹1050
Kottayam	19-Nov-20	C	₹181637	₹179437	₹2200
Kottayam	7-Dec-20	C	₹284358	₹281608	₹2750
Kottayam	9-Mar-21	C	₹179317	₹178767	₹550
Kottayam	12-Mar-21	C	₹183516	₹183316	₹200
Kottayam	19-Mar-21	C	₹164255	₹163205	₹1050

**b). Short/excess Remittance of revenue( P H Sub division, Pala)**

Please furnish the details with explanation for the shortfall/Excess of revenue

Submit the details short/excess remittance to the audit

	Date	Abacus	Bank	Short
Pala Section	24-Apr-18C	₹34683	₹36349	₹-1666
Pala Section	25-Apr-18C	₹110298	₹50897	₹59401
Pala Section	26-Apr-18C	₹104796	₹19478	₹85318
Pala Section	27-Apr-18C	₹50447	₹47469	₹2978
Pala Section	28-Apr-18C	₹143041	0	₹143041
Pala Section	30-Apr-18C	₹88151	₹35842	₹52309
Pala Section	4-May-18C	₹3981	₹3971	₹10
Pala Section	24-May-18C	₹28926	₹8220	₹20706



Pala Section 25-May-18C	₹12500	₹12500	
Pala Section 26-May-18C	₹19497	₹19497	
Pala Section 28-May-18C	₹19375	₹34297	₹-14922
Pala Section 30-May-18C	₹52621	₹52621	
Pala Section 31-May-18C	₹17568	₹89564	-71996
Pala Section 2-Jun-18C	₹4957	₹7457	-2500
Pala Section 19-Jun-18C	₹3798	₹4598	-800
Pala Section 11-Jul-18C	₹12118	₹12108	₹10
Pala Section 12-Jul-18C	₹48566	₹48576	-10
Pala Section 30-Aug-18C	₹37428	₹37568	-140
Pala Section 15-Sep-18C	₹31770	₹33885	-2115
Pala Section 17-Sep-18C	₹29377	₹31492	-2115
Pala Section 25-Sep-18C	₹71949	₹71929	₹20
Pala Section 26-Sep-18C	₹29829	₹30019	-190
Pala Section 27-Sep-18C	₹60570	₹60560	₹10
Pala Section 28-Sep-18C	₹960	₹960	
Pala Section 1-Oct-18C	₹2721	₹2721	
Pala Section 3-Oct-18C	₹103322	₹103322	
Pala Section 4-Oct-18C	₹15286	₹107898	-92612
Pala Section 6-Oct-18C	₹82545	₹97831	-15286
Pala Section 8-Oct-18C	₹12462	₹13422	-960
Pala Section 10-Oct-18C	₹18996	₹16185	2811
Pala Section 11-Oct-18C	₹27783	₹29898	-2115
Pala Section 22-Oct-18C	₹17802	₹25212	-7410
24/10/2018		₹13449	-13449
25/10/2018		₹28583	-28583
Pala Section 26-Oct-18C	₹1930	₹1930	
Pala Section 27-Oct-18C	₹16475	₹18405	-1930
Pala Section 8-Nov-18C	₹49518	₹49518	
Pala Section 16-Nov-18C	₹4732	₹32638	-27906
Pala Section 27-Nov-18C	₹53477	₹55227	-1750
Pala Section 28-Nov-18C	₹28547	₹22838	₹5709
Pala Section 29-Nov-18C	₹50685	₹50695	-10
Pala Section 10-Dec-18C	₹79770	₹76784	₹2986
Pala Section 20-Dec-18C	₹10376	₹10376	
Pala Section 21-Dec-18C	₹8711	₹8711	
Pala Section 22-Dec-18C	₹17683	₹36770	-19087
Pala Section 28-Dec-18C	₹42771	₹42711	₹60
Pala Section 25-Jan-19C	₹35693	₹27153	₹8540
Pala Section 29-Jan-19C	₹3902	₹3902	
Pala Section 30-Jan-19C	₹68070	₹84051	-15981
Pala Section 31-Jan-19C	₹51525	₹51078	₹447
Pala Section 2-Feb-19C	₹23017	₹22167	₹850
Pala Section 5-Feb-19C	₹51019	₹49968	₹1051
Pala Section 6-Feb-19C	₹50455	₹50455	
Pala Section 7-Feb-19C	₹34739	₹73064	-38325
Pala Section 16-Mar-19C	₹34283	₹32483	₹1800
Pala Section 26-Jun-19C	₹35818	₹35818	
Pala Section 27-Jun-19C	₹17223	₹17223	
Pala Section 11-Mar-20C	₹50392	₹30442	₹19950
Pala Section 12-Mar-20C	₹25745	₹43595	-17850
Pala Section 3-Jun-20C	₹27813	₹27813	
Pala Section 15-Jun-20C	₹51746	₹8946	₹42800
Pala Section 17-Jul-20C	₹6853	₹3853	₹3000
Pala Section 30-Dec-20C	₹47186	₹47186	



**4).Non Settlement of Temporary Advance ( P H SUB division, Kottayam and P.H.Sub Division Ponkunnam)**

As per Go (P)No.419/11/Fin dated:4.10.2021 it is specified that the temporary advance sanctioned to meet contingent expenditure of specified kind or any specific occasion granted to the Government Official should be adjusted by detailed bills and voucher as soon as possible and not being more than 3 months. In case of default interest at the rate of 18% per annum will be charged on the un utilized portion of the advance from the dated of drawer to the refund of advance. In case where the adjustment will not submitted within the prescribed time limit, the entire amount of advance may be recovered one in lump on the expiry of such time limit. Hence it may please be ascertained the date of settlement and action shall be taken to recover the interest as specified in Govt. order

On verification of the temporary advance register the following officers were not settled the temporary advance within the time limit.

1) Vishnu P Unnithan A.E P.H.M.C Section Gandhinagar Kottayam

Temporary advance Amount (Rs.)	Cheque No& Date of settlement	Date of settlement
₹16000/-	017966 dt: 05/09/2018	03/2019
₹12700/-	369793 dt: 10/06/2019	Not Settled

2) Sri.Sreejith N A.E P.H Section Kottayam

Temporary advance Amount (Rs.)	Cheque No& Date of settlement	Date of settlement
₹20000/-	591947 dt:27/03/20	30/09/2020

3) Sri. Hijas A.E WW Section 2 Thrivanchoor

Temporary advance Amount (Rs.)	Cheque No& Date of settlement	Date of settlement
₹25000/-	369740 dt: 04/05/2019	Not Settled
₹20000/-	353855 dt: 09/12/2019	Not Settled
₹10000/-	222208 dt: 15/01/2020	Not Settled

Sl no	Name of officer	Amount & date of claim	Date of settlement
4)	Sri.Sudheer Chandran G, AE, P H Section, Mundakkayam	₹5000, 02/11/2015	08/2016
5)	Smt Jasmine K A, AE , P H Section, Mundakkayam	₹5000. 13/02/2017	01/2018
6)	Smt Shandy Joseph, AE , P H Section, Mundakkaym	₹10000, 10/11/2017	01/2019

Necessary action may be taken to impose the default interest at the rate of 18 % per annum from the defaulters and intimate to audit.



## Section B - Other Irregularities

### P.H.Division (Kottayam)

#### 1) Non recovery of the cost of unreturned materials from contractors-- Name of Work: CWSS to Ettumanoor and adjoining villages – Ettumanoor Mahadeva temple Vadakkenada Water Supply

Administrative Sanction was accorded for the work vide AS No. GO (Rt) No. 267/2016/WRD/Fin dated:19/03/2016 for Rs.45 lakhs and Technical Sanction was accorded vide order No.01/SE/PHCK/2016-17 dated:08/08/2016 for Rs.43.50 lakhs. The work was awarded to Sri.Motty T Ulahannan vide work order No.PHCK/DB/1690/2016 dated:30/01/2017 of the Superintending Engineer, P H Circle, Kottayam. As per the work order, the contractor should execute the agreement within 15 days and the time of completion of the above work was 6 months from the date of agreement. As per the work order, the due date of agreement is 15/02/2017. But the Contractor has executed the agreement only on 14/03/2017 vide No.11/SE/PHCK/2016-17 . As per the PWD manual the Contractor shall execute the agreement within 14 days from the work order. After 14 days a grace period of 10 days will be granted with a fine of 1% of the contract amount subject to a minimum of Rs.1000/- and maximum of Rs.25000/- and thereafter the offer will be rejected and the work awarded to the next bidder. Fine for the delayed execution of agreement is not seen effected. The same may be effected and reported to audit. The estimate provision for the road restoration charge is Rs.5,63,625/-. But on verification of file, it is seen that Rs.12,98,798/- has been remitted towards the road restoration charges. As such, the estimate may be revised, the same shall be produced to audit for verification.The original date of completion of the work is 13/09/2017. But the contractor completed only on 29.06.2018 ie 9 months 16 days of delay occurred. On verification of the file, it is noticed that no fine has imposed for the delay in completion of work. As per PWD manual 2012 the execution of the time of completion that can be granted at a time shall not exceed 25% of the original time or 6 months whichever is less the maximum extension that can granted for a work shall be limited to half of the original time of completion. Remarks in this regard should be furnished to audit. Moreover the payment made to the Contractor without extending the time of completion is against the agreement condition. On verification of MAS, it is noticed that the following materials is kept balance with the Contractor.

Material	Balance	Rate	Amount to be recovered
160mm PVC pipe	75 m	₹802.97	₹60222.75
140mm PVC pipe	7 m	₹616.68	₹4316.76
90mm PVC pipe	7 m	₹279.68	₹1957.76
75mm PVC pipe	18 m	₹191.40	₹3445.20
100mm PVC pipe	26 m	₹787.00	₹20462.00
50mm GI Pipe	30 m	₹468.48	₹14054.4
		Total	₹104458.87
Amount Recovered from the CC bill			₹34516.00
Balance to be recovered			₹69942.87

It is seen that Rs.69,943/- is not seen recovered from the bill. The said amount shall be recovered and intimated to audit. In the original estimate, provision for laying 150mm GI pipe is 200m. But in the actual execution, it is exceeded as 252m. On verification of file no reason for excess execution of GI pipe is seen mentioned. Reply in this regard shall also be intimated to audit.





**2) Non recovery of adequate centage charges as per order NoKWA/JB/P2/17 dt.24/09/2018- Name of Work: Drought Works – Doubling of Railway Track – Realignment of pipe line over tunnel portion in KK Road near Plantation Corporation Building**

Administrative Sanction was accorded vide No.W496/1/GRS/KPPP-CGV dated:16/03/2018 for Rs.34,20,000/- and TS was issued vide No.TS/2018-2019/2018/987 dt:23/04/2018 of Superintending Engineer, PH Circle, Kottayam for Rs.34,00,000/-. The work was awarded to Motty T.Ulahannan vide work order No.DB4/809/PHK/2018-19 dt:17/07/2018 of the Executive Engineer, PH Division, Kottayam at the estimate rate of Rs.2310145.50/-. The Contractor was executed the agreement vide No.75/EE/PHK/2018-19 on 06/08/2018. As per the work order, the due date of agreement is 02/08/2018. But the contractor has executed the agreement only on 06/08/2018. As per PWD manual the Contractor should execute the agreement within 14 days from the work order. After 14 days a grace period of 10 days will be granted with a fine of 1% of the contract amount subject to a minimum of Rs.1000/- and maximum of Rs.25000/-. As such, fine of the delayed execution of agreement is not seen effected. The same may be effected and reported to audit.

On verification of memorandum of payment, it is noted that the centage charge collected as Rs.2,31,015/- instead of Rs.3,77,256/-.ie, 12.5% of estimated cost. This shall be corrected and reported to audit before remitting the balance amount to Railway.

**3) Non compliance of agreement condition**

**a) JJM 2020-21 Phase I- RWSS to Mundakkayam pipe line extension and providing functional house hold tap connection**

TPAC-₹3364934/-

APAC-₹3698062/-

.On verification of the file, it is noticed that estimate provision of Road Restoration charges for the work was Rs 481935/-. But actual remitted RR charges Rs.823672/- Reason for excess remittance than the estimate provision may be stated. As per agreement condition the above work was to complete on or before 6/02/21. But the work was not completed till date and time extension granted. An amount of Rs.25,69,242/- has been paid to the contractor based on the measurements dated 9/3/21, 12/3/21 & 27/3/21 without sanctioning time extension and executing supplemental agreement. In addition to the above, it is noticed that 100% payment made for the cost of materials without laying of pipes. This is against agreement condition and reason for the same shall be reported to audit. Show cause notice was issued to the contractor dated 28/5/21 due to non completion of work within the agreed time. Further no action has been taken to complete the JJM work. Hence urgent action may be taken to complete the work without delay and date of completion may be reported to audit.

**b))Name of Work:Deposit Work – Rurban mission extension of pipe line in Ward No.16 & 17 of Puthuppally Panchayath**

Administrative Sanction was accorded for the work vide resolution dated:01/11/2017 of Puthuppally Panchayath for Rs.24.87 lakhs and Technical Sanction was issued vide TS No.107/EE/PHK/17-18 dated:06/01/2018 of the Executive Engineer, P.H.Division, Kottayam for Rs.24.87 lakhs. The work was awarded to Sri.Santhosh Kumar, Kottayam vide order No.DB3/PHDK/1376/2017 dated:26/04/2018. The Contractor was executed agreement vide No.16/EE/PHK/2018-19 dated:09/05/2018. As per agreement condition, the work should be completed within 120 days from the date of agreement. But the contractor failed to complete the work within the stipulated time as per agreement condition. Time extension was granted up to 15/01/2019 without imposing fine and supplemental agreement executed vide No.16/EE/PHK/2018-19 dated:26/03/2019. The work was completed on 03/01/2019. On verification of the connected work file, the following are observed by the audit wing;

1. As per PWD manual, the extension of the time of completion that can be granted at a time shall not exceeds 25% of the original time or 6 months whichever is less. The maximum extension can be granted for a work shall be limited to half of the original time of completion. In the above case time extension granted against the rule. Explanation for non-adhering the rules may be stated.
2. Performance Security Deposit (SD):As per GO(P) No.295/15/Fin dated:15/07/2015 at least 50% of this deposit shall be collected in the form of treasury fixed deposit and rest as per revised PWD



manual. But the above subject work security deposit is seen collected as Post Office savings A/c. No.4036608829 dated:09/05/2018 for Rs.60,800/- instead of 50% as Treasury Deposit. In future the above GO may be strictly followed.

4) On Verification of the Service Books in respect of the P.H.Division, Kottayam the following omissions/discrepancies were noticed

**1. Sri.Anoop S.Vijayan, Electrician**

a. The incumbent has joined service on 13/10/2014. He has taken LWA for 21 months from 20/10/2014 to 31/07/2016 and rejoined in the service on 01/08/2016. The next increment falls due on 01/08/2017. But on verification of Service Book, next increment has given with effect from 01/07/2017. This is irregular and if any payment made due to irregular sanction of increment shall be recovered and reported to audit.

**2. Non Filing of Personal Memoranda**

On verification of Service Book of Smt. Priyamvada A.V, Office Attendant, details of first appointment and date of superannuation of the incumbent is not filled up in the Part I A Personal Memorandum. It is mandatory to know about the appointment detail of the incumbent in KWA service. This may be done under intimation to audit

**3. Non-Authentication of the Executive Engineer**

Smt.Swapna Raju, L D Clerk has availed special casual leave for 21 days from 16/02/2021 to 08/03/2021 due to CORONA Virus decease 19 as per order No.112/2020 dated:07/06/2020. These entries have not been authenticated by the Head of Office on the page No.19 of the Service Book of the incumbent. Authentication shall be made and intimated to audit.

Photograph affixed in most of the Service Books are not signed by the Controlling Officer and date of birth is not authenticated with relevant documents. This may be done and intimated to audit.

**5).Huge Water Charge Arrears**

On verification of demand, collection, balance statement as on 03/15, 03/16, 03/17, 03/18, 03/19, 03/20 and 03/21 the following amounts are pending against various categories.

Category	03/2015	03/2016	03/2017	03/2018	03/2019	03/2020	03/2021
Industrial	₹6870545	₹6870545	₹7839562	₹9152901	₹10369045	₹12536674	₹416004
Domestic	₹99934637	₹103170469	₹107203518	₹123427758	₹141804440	₹151348041	₹94123690
Non-Domestic	₹47135432	₹65653448	₹90201120	₹127666730	₹145711661	₹196689791	₹207952606
Special						₹4605395	₹7358713
Panchayath	₹892491	₹892491	₹1912334	₹2274693	₹2915123	₹4143908	₹7325265
Municipality	₹21184003	₹21184003	₹27702812	₹40498455	₹49190973	₹41854039	₹32898143
Medical College	₹13912213	₹13912213	₹25991611	₹49390786	₹61624869	₹66852862	₹1717533
Swajaldhara	₹2802452	₹2802452	₹2793351	₹2779004	₹2587059	₹2094196	₹2011049
Total	₹192731773	₹214485621	₹263644308	₹3551900327	₹414203170	₹480124906	₹353803003

This reveals that the arrear amount increased from 03/2015 to 03/2020 and slight decrease in 03/21. Action taken to collect the huge pending arrears shall be intimated to audit.

**6).Time Barred Security Deposits (P.H.Division ,Kottayam)**

On verification of Security Deposit Register kept in that office, it is noticed that Fixed Deposit/Term Deposit received as Security Deposit from Contractors/Suppliers in connection with the work/supply orders received in this office were kept pending for a long period without crediting into KWA account as forfeit the lapsed unclaimed securities.

As per Para 15.4.1(III) of KPWA Code balance unclaimed for more than 3 years should be credited in to revenue lapsed deposits.Total value of the time barred deposits comes to Rs.305400/-.



o	Tender/Agt. No.	Name of Contractor/Firm	of Security Deposit No.& Date	Amount
1.	90/EE/PHDK/15-16	M/s.Arun Electricals	TD A/c No.327925824	₹5400/-
2.	18/EE/PHDK/2016-17	M.S.Sanal Kumar	TD A/c No.3418456612	₹24600/-
3.	08/EE/PHDK/17-18	Byju Joseph	TD A/c No.3655069460 dt:07/05/2017	₹19800/-
4.	09/EE/PHDK/17-18	Motty T.Ulahannan	TD A/c No.397940 dt:15/05/2017	₹63800/-
5.	16/EE/PHDK/17-18	Shaju T.S	TD A/c No.3666633063 dt:29/05/2017	₹7000/-
6.	17/EE/PHDK/17-18	Shaju T.S	TD A/c No.3666609983 dt:29/05/2017	₹16400/-
7.	19/EE/PHDK/17-18	o	TD A/c No.3675917598 dt:09/06/2017	₹49000/-
8.	20/EE/PHDK/17-18	o	TD A/c No.3676819969 dt:10/06/2017	₹32400/-
9.	21/EE/PHDK/17-18	o	TD A/c No.3676864198 dt:10/06/2017	₹42000/-
10.	42/EE/PHDK/17-18	Motty T.Ulahannan	TD A/c No.811060 dt:04/08/2017	₹30000/-
11.	80/EE/PHDK/17-18	Motty T.Ulahannan	TD A/c No.0488101000003979 dt:28/12/2017	₹15000/-
			<b>Total</b>	₹305400/-

Necessary action shall be taken in this regard and reported to audit.

#### **7).Non Remittance of Interest**

The following amounts were credited by bank into the account keeping your office as interest noted below;

1	Account No.57008125259	
	Date	Amount of interest credited by Bank
	25/09/2017	₹58659.00
	25/12/2017	₹92260.00
	25/03/2018	₹70240.00
	25/09/2018	₹103307.00
	25/12/2018	₹95556.00
	25/03/2019	₹64725.00
	25/09/2019	₹66376.00
	25/06/2019	₹91925.00
	25/12/2019	₹35168.00
	25/03/2020	₹30633.00



	25/06/2020	₹39471.00
	25/09/2020	₹52175.00
	25/12/2020	43106.00
	25/03/2021	₹67155.00
2	Account No.57008127494	
	Date	Amount of interest credited by Bank
	31/05/2014	₹153338.00
	30/06/2014	₹8400.00
	30/11/2014	₹138780.00
	31/05/2015	₹340554.00
	30/11/2015	₹119567.00
	25/04/2016	₹198005.00
	25/10/2016	₹34411.00
	23/12/2016	₹29213.00
	25/03/2017	₹100033.00
	25/07/2016	₹137376.00
	25/12/2017	₹76935.00
	25/09/2017	₹60232.00
	25/06/2017	₹168718.00
	25/12/2017	₹76935.00
	25/03/2018	₹184594.00
	25/06/2018	₹171271.00
	25/09/2018	₹132279.00
	25/12/2018	₹128644.00
	25/03/2019	₹102134.00
	25/06/2019	₹48725.00
	25/09/2019	₹39433.00
	25/12/2019	₹30933.00
	25/03/2020	₹64641.00
	25/06/2020	₹125267.00
	25/09/2020	₹77130.00
	25/12/2020	₹62645.00
	25/03/2021	₹57383.00
3	Account No.67221818213	
	Date	Amount of interest credited by Bank
	31/05/2015	₹15086.00
	30/11/2014	₹11829.00
	31/05/2014	₹37305.00
	30/11/2015	₹26397.00
	25/04/2016	₹12715.00
	25/12/2017	₹3284.00
	25/03/2018	₹7401.00
	25/06/2018	₹24502.00
	25/03/2019	₹9669.00
	25/12/2018	₹14147.00



25/09/2018	₹2708.00
25/06/2019	₹4066.00
25/09/2019	₹5593.00
25/12/2019	₹3548.00
25/03/2020	₹1521.00
25/06/2020	₹1153.00
25/12/2020	₹4633.00
25/06/2021	₹17848.00

The details of the remittance of the above into Non Operative Account may be furnished to audit with CBV numbers

#### **8)Non Remittance of Centage Charges**

On verifying the available records (i.e., file) it is noticed that centage amount of Rs.4294242/- and Rs.5512534/- for the period from 01/04/2016 to 31/03/2018 transferred to non operative account vide cheque No.685703 dated:01/07/2018 and No.685710 dated:14/08/2018 respectively. On verifying the cheque memo register of deposit works, centage charges for the period from 01/04/14 to 31/03/2016 & 01/04/2018 to 31/03/2021 has not seen remitted into non operative account till date. The same may be remitted into non operative account without delay under intimation to audit.

#### **9)Attendance Register**

On verification of the Attendance Register for 2021 following irregularities were noted;

1. Many columns are left blank without marking attendance or absent, for example; for the month of 01/2021 Smt.Preetha K.Nair, Divisional Accounts Officer, Smt.Swapna Raju, L D Clerk and Smt.Radha C.R, PTS. For the month of 02/2021 Smt.Preetha K.Nair, Divisional Accounts Officer and Sri.Joseph Xavier, D' man Gr.I. For the month of 04/2021 Sri.Rahul Moni, LDC (HG), Sri.Reghu K.K, D' man Grade I and Smt.Radha C.R, PTS. For the month of 05/2021 Smt.Sheeba M.M, LDC (HG), Sri.Rahul Moni, LDC (HG) and Sri.Abdul Latheef A, Driver. For the month of 06/2021 Smt.Sheeba M.M, LDC (HG), Smt.Swapna Raju, L D Clerk and Sri.Girish G.Nair, UDC (HG). For the month of 07/2021 Smt.Remya K.B, D' man Grade II and Smt.Sheeba M.M, LD Clerk (HG). For the month of 08/2021 Smt.Priyamvada A.V, OA (HG), Sri.Abdul Latheef A, Driver and Smt.Radha C.R, PTS. For the month of 09/2021 Smt.Swapna Raju, L D Clerk & Smt.Ramy K.B, D' man Grade II. For the month of 10/2021 Smt.Swapna Raju, L D Clerk & Sri.Rahul Moni, LDC (HG). For the month of 11/2021 Sri.Joseph Xavier, D' man Gr.I and Smt.Sheeba M.M, LDC (HG). It is mandatory to keep the attendance register in full form and intimated to audit.

#### **10). Casual Leave Register**

On verification, it is seen that casual leave register has not maintained in proper form under this Division Office. It is mandatory to keep the casual leave register in Form PA4

#### **11).Non Maintenance of Registers**

On verification, it is seen that the following registers are not maintained properly;

1. Income Tax Register/KCWWF Register and GST Register
2. Audit objection Register (LAR and Internal Audit)
3. Trial balance Register and Ledger
4. Asset Register : As per rule 170 Chapter 7 of KFC Vol.I an asset register shall be maintained in all Government offices for recording the immovable properties owned by them in Form 23-1 details of land, building and all subsequent additions and alterations there on shall be recorded that register. Register of Fixed Asset/Immovable properties is not seen maintained in the Division. Action should be taken to update the Fixed Asset Register properly.
5. FA1 Register (Work Register) : As per the Account Manual 1993 Chapter III-A and PWD Code Rules work register is to be maintained by each Division to upkeep the accounting system of related work with the details of expenditure incurred such as advertisement charges, land acquisition charges,road restoration charges and all payment made to Contractors in a separate folio. Hence this register should be updated and facts may be reported to Audit.
6. FA 8 Register (Contractor's Register) : It is intended to make the details of each work (Capital & Revenue) in the register in a separate folio for each work shall be made. But this Division has not



maintained this register. The same should be updated and facts may be reported to audit.

7. FA 11 Register (Abstract of work register)

As per the Accounts Manual, FA 11 is to be prepared monthly which dealt with the details of capital work which shall be consolidated in Form FA 1. This procedure is not followed by this Division. This may be complied and report the facts to audit.

8. MA 9 Register (Register of Supply Orders)

This register is not maintained in the prescribed format. The same should be updated in prescribed form and intimate to Audit.

**Stores & Stock**

**12) Priced Stores Ledger – Non Updation**

Stock Verification Sub Division, Thiruvananthapuram was conducted stock verification in Division Store and Section Store under P H Division, Kottayam during the period from 10/2016 to 07/2019 and arrived actual physical quantity of each materials and submitted to Division for recording as opening balance of each item. Division Authorities were recorded the same in the PSL with opening balance on 07/2019 of each materials in separate folio. After that no entry regarding the receipt and issue of materials are seen recorded in the respective pages of PSL till date and not reconciled with BIN cards. Audit Wing observed that the serious lapses were occurred from the part of Division Authorities in this regard. Remarks/explanation on the above shall be intimated to audit.

**13) Stock Verification – Non Fixing of Liability**

It is noticed by the audit wing that finalized reports of the following Stock Verification Reports are pending realization.

Period	No. of Para	Liabe Officer
03/2009 to 01/2013	Para V a	Sri.A.K.Thilakan
	Para III (f)	Sri.Premkumar
01/2013 to 09/2019	Para I (J)	Sri.C.K.Sasi
		Sri.Ebison Thomas
	Para II (c)	Sri.Ratheesh Thampi
		Sri.Shajan
		Sri.C.K.Sasi
	Para II (d)	Sri.Ebison Thomas
	Para III (c)	Sri.N.I.Kuriakose
		Sri.C.K.Sasi
	Para V(c)	Sri.K.S.Kunjumon
	Para VI (c)	Sri.K.D.Vijayan
		Sri.K.Mohan
		Sri.Harikrishnan Unnithan
	Sri.C.K.Sasi	
	Para VIII (c)	Sri.Sudheer Chandran
10/2016 to 07/2019	Para I(i)	Sri.Mohammed Arfath
	Para I (j)	Sri.Ebison Thomas & Sri.Sreejith N (Verification Pending)
	Para II (L)	Sri.Mohammed Arfath
	Para III (L)	Sri.Deepak Johnson
	Para III (i)	Sri.Vishnu Unnithan
	Para IV (L)	Sri.Sreejith N
	Para IV (i)	Sri.Ebison Thomas
	Para V(h)	Sri.Vishnu Unnithan
	Para V (i)	Sri.Prasad G
	Para VII (h)	Smt.Jasmine K.A
	Para VIII (i)	Sri.Deepak Johnson

On verification of the connected file, it is noticed that no action has been initiated for fixing the liability on shortage of materials found during stock verification and effecting recovery from the



incumbent till date. In this case serious lapses are seen occurred from the side of the Executive Engineer & Divisional Accounts Officer. Hence immediate action may be initiated to recover the liability on shortage of materials from the concerned officer, if required under intimation to Audit.

**14). Verification of Trial Balance**

1. The following item of inventories have credit balance in the trail balance of PHDN kottayam for the year ended 31.03.2021

1311-Rs.1700479/-

1313-Rs.23872313

1316-Rs.641536/-

1319-Rs.49649/-

As per the KWA account code these are the asset heads .Hence liability under this account is incorrect. The reasons for such credit balance s under these account heads may be stated.

2. The following item loans and advances have credit balance in the trail balance of PHDN kottayam for the year ended 31.03.2021

1616-Rs.76590/-

1617-Rs.18505/-

1619-Rs.3750/-

1625-Rs.184333/-

1649-Rs.25000/-

1661-Rs.3641637

As per the KWA account code these are the asset heads .Hence liability under this account is incorrect. The reasons for such credit balance s under these account heads may be stated.

3.1721 –Deposit for tar cutting-Rs9655295/-

As the deposit for road cutting is expenditure relating to the construction/ maintenance of the water supply mains & network and not a refundable deposit, accounting of the same under Loans and Advances were incorrect. Remarks on the above may please be offered.

4. The incorrect accounting for these heads resulted in reduced liability. Reasons for such debit balances under liability head may be stated.

2761-Rs209620/-

2812-Sundry creditors-suppliers-Rs.3022993/-

2824-Rs.48665/-

2825-Rs.70898/-

2893-Rs.10506/-

2943-Rs.10506/-

Though these accounts were liability head as per the KWA account code,these accounts were showing debit balances as on 31/03/2021 .reason for such debit balances under liability head may be stated.

4)The following item of inter office adjustment account ,control account and suspense account have balance in the trial balance for the year ended 31/03/2021

9111-Rs.1565974/-

9211-Rs.3316993/-

9219-Rs.1288492/-

999-Rs.963210/-

Reason for such balances in trial balance may be stated

**P H Sub Division, Kottayam**

1.On Verification of the Service Books , omissions/discrepancies were noticed in the Service Books of the following employees

1. Smt. Pramodakumari V M, Meter Reader

The incumbent was entered in service on 05/09/1996 as peon.She has to undergo probation for a period of 1 year with in a continuous period of 2 years. As such her first increment



falls only on 05/09/1997. But as per records, the first increment has sanctioned w.e.f. 01/09/1997. This is irregular and if any excess payment made to the incumbent shall be recovered and intimated to audit.

On verification of pay revision statement vide order No: GO (p) 46/2007/WRD dated: 30/07/2007, vide page Nos 36, 37 & 38, it is seen that 1st TBHG fixation has done w.e.f 04/06/2006 irrespective of her option. This may be corrected in the service book and if any payment made shall be recovered and intimated to audit.

Smt. Pramodakumari V.M appointed by transfer as Meter Reader vide proceedings No: KWA/JB/E5/4168/1996/Voll 5, dated: 09/04/2010. But on verification of service book, her service in the category of Meter Reader was not seen regularized. Without regularizing the service, her probation is declared w.e.f. 23/04/2012 FN. This is irregular. This shall be rectified and intimate to audit.

During the financial year 2006-2007, the incumbent has surrendered 2 times, i.e. on 20/11/2006 for 20 days and on 29/03/2007 for 10 days. This is irregular and the amount paid to the incumbent shall be recovered and intimate to audit.

During the calculation of earned leave for 01/04/2017 -31/03/2020, the following CML/HPL has taken by the incumbent.

01/08/2017	to	31/08/2017	-	31 days
02/03/2018	to	03/04/2018	-	60 days
01/05/2018	to	31/05/2018	-	31 days
01/06/2018	to	14/06/2018	-	14 days
15/06/2018	to	30/06/2018	-	16 days
01/07/2018	to	31/07/2018	-	31 days
11/03/2019	to	31/03/2019	-	21 days
01/04/2019	to	30/04/2019	-	30 days
21/08/2019	to	22/08/2019	-	2 days
26/09/2019			-	1 day
14/10/2019	to	19/10/2019	-	6 days
18/11/2019	to	23/11/2019	-	<u>6 days</u>

**249 days**

Out of which only 91 days deducted in the earned leave calculation. This shall be corrected and reported to audit.

## 2. Sri. Manoj Thomas , Head Operator

On verification of the Service Book, it is noted that the paternity leave taken from 08/05/12 to 17/05/2012 for 10 days were not deducted while calculating the earned leave during the period 01/04/2012 to 31/01/2013, This may be corrected and intimate to audit.

## 3. Smt. Malini N.R. , U D Clerk

The incumbent has joined service on 06/04/2004. Her probation was declared w.e.f. 03/06/2006. But date of promotion in the cadre of U D Clerk was reassigned w.e.f 01/06/2006 prior to the declaration of the probation. This was irregular and the matter may be reported to Head Office under intimation to audit.

On verification of E/L account, it is seen that the incumbent has surrendered 2 times i.e. on 04/06/2006 for 20 days and on 29/03/2007 for 10 days. This is irregular and the amount paid to the surrender on 29/03/2007 shall be recovered and report to audit.

## 4. Sri. Akhil K Das , L D Clerk

The incumbent has availed special casual leave due to Covid -19 from 09/09/2020 to 27/09/2020. The medical certificate or related certificate is not Pasted in the service book. This shall be produced to audit.

## 5. Sri. Sunil V.N. , Operator

The incumbent has entered in service as unskilled worker. Later by transfer appointment, the incumbent has appointed as Operator vide proceedings No: KWA/E5/10801/2002,





dated: 28/04/2014. But his service in the cadre of Operator is not regularized yet. Without regularizing the service, the probation in the cadre of Operator is satisfactorily declared. This is irregular and hence action may be taken to regularize the service and intimate to audit.

The incumbent has taken Covid special casual leave from 14/11/2020 to 1/12/2020 for 18 days (page No: 49). But the medical certificate is not pasted in the service book. The same may be produced to audit.

**6. Sri.Suresh Jacob . Operator**

On verification of E/L account, it is noted that the period from 01/04/2019 to 31/03/2020, the paternity leave taken by the incumbent from 17/03/2020 to 26/03/2020 for 10 days has not deducted. The same shall be done and intimate to audit.

**3. Huge Expenditure towards HR Wages**

On verification of records it is seen that an amount of Rs.227 lakhs expended as HR wages during the year 2020-21. The split up details of expenditure in P H Sub Division, Kottayam for the month of 03/2021 as shown below

WW Section I, Kottayam	- ₹547160/-
P H M C Section	- ₹533989/-
WW Section II, Thiruvanchoor	- ₹488782/-
P H Section, Kottayam	- ₹700228/-
Total	- ₹ <u>2270159/-</u>

The reason for huge expenditure may be stated to audit and category wise details of HR hands engaged during the period may also be intimated.

**4. Treasury Account**

On verification of cash book it is seen that an amount of Rs. 723/- kept balance in treasury account for a long period. Since there is no transaction on treasury account, action shall be taken to close the account and transfer the amount with up to date interest to Non operative account and intimated to audit.

**5. Non maintenance of trial balance Register**

As per KWA manual and circular, trial balance register, ledger and journal register should be maintained. Urgent action to be taken to maintain the register and intimate to audit.

**6. Huge water charge arrears**

On verification of DCB statement it is seen that an amount of ₹ 2099 lakhs is pending towards water charge as on 31/03/2021.

Domestic	- ₹72513433/-
Non Domestic	- ₹129681099/-
Industrial	- ₹416004/-
Special	- ₹7315198/-
Total	- ₹ <u>209925734/-</u>

Urgent action should be taken to collect this amount and very special attention should be given to collect the arrears for special connections and intimated to audit.

**7. Pay bill Register**

On verification of the Pay bill Register it is seen that the Mandatory service details such



as Scale of pay, date of joining, date of completion of probation, date of increment, LIC/SLI/GIS number etc. are not entered in the Register. The reason for the non completion of Pay Bill Register shall be reported to Audit.

### **8. Leave not recasted at the rate of 1/11 days**

As per G.O(P) No. 75/2007/Fin dated 27/02/2007 the employees who have completed 3 years of service will become eligible for Earned leave at the rate of 1/11 for the period spent on duty for the first year of service as admissible to a permanent employee. On verification of the Service book of the following incumbents under this office the leave at the rate of 1/11 has not been recasted yet. Reason for the delay shall be intimated to audit and recalculate the leave account at the earliest.

1. Smt. Bindu M, Head Clerk
2. Sri.Shailendrakumar K.N., U.D.Clerk
3. Sri.Markose T.V., Operator
4. Sri.Amritha Raj, Operator
5. Sri.Lijo T.Mathew, Operator
6. Sri.Prinil N.N., Operator
7. Sri.Liju lype, Operator
8. Sri.Sabu K.K., Operator
9. Sri.Ajith P.G, Operator
10. Sri.Viju Mathew, Fitter
11. Sri.Pradeep kumar K.G., Operator
12. Sri.Pradeep T.D., Operator
13. Sri.Rajesh Unnithan, Operator
14. Sri.Prince Francis, Operator
15. Sri.Josekutty T.D., Meter Reader
16. Sri.Anil S., Meter Reader
17. Sri.Syam S., Plumber

### **9. Verification of Trial balance**

- 1) Account Code 2814

An amount of Rs.28,84,099/-shown as credit balance. The reason for Not paying the Unpaid Salary may be explained to audit.

- 2) Account Code 2895

An amount of Rs. 49440/ shown as credit balance. The reason for not remitting the amount to KCWWF may be explained to audit and action shall be taken to remit the amount under intimation to audit.

### **P H Sub Division, Pala**

**1)** On verification of the Service Books, following omissions/discrepancies were noticed

#### **a) Semina A, L D Clerk**

On verification of CML account, it is seen that for the period from 28/12/2017 to 30/12/2017, Commuted leave sanctioned as 2 1/2 leave. This is irregular. Commuted Leave sanctioned only for a full day. This may be corrected and reported to audit.

On verification of Earned Leave account, it is seen that 14 days of Earned Leave taken for the period from 26/03/2014 to 08/04/2014 is not seen deducted from the leave account. This shall be done and intimate to audit.

On verification of service book and arrears paid, it is seen that the date of effect of promotion in respect of Smt semina A, U D Clerk has been reassigned from 09/10/2015 to 18/01/2014 and her final seniority in the list of U D Clerk as on 01/06/2019 has been reassigned. Accordingly her pay is fixed in the revised scale of pay of Rs.13560 - 29670 with effect from 18/01/2014 as per the proceedings NO.KWA/HO/E9/13489/2019 dated 30/07/2020 of CE(HRD & GL), KWA, TVM. The arrears paid from 18/01/2014 is irregular as per GO(p) NO.515/07/fin dated



19/10/2007. Hence the arrears paid from 18/01/2014 shall be recovered and intimate to audit.

**b) Nasarudheen V H, Head Operator**

On verification of Earned Leave account, it is seen that the incumbent has surrendered two times during the financial year 2006-2007, ie , on 01/04/2006 for 20 days and 29/03/2007 for 10 days. This is irregular. The amount paid shall be recovered and intimate to audit.

During the Earned Leave calculation for the period from 03/04/2010 to 31/03/2011, the Half Pay Leave for the period from 09/11/2010 to 23/12/2010 for 45 days is not seen deducted. This may done and intimate to audit.

**c) Naissam P A, Unskilled Worker**

The incumbent has joined duty on 09/03/2007. The probation of the incumbent declared satisfactorily on the FN of 09/03/2008 vide Order No.AB5 -5621/94 dated 12/05/2016 of Executive Engineer, P H Division, Kottayam. As such the first increment falls due only on 09/03/2008. But as per the records of Service Book (page No.20), the increment and its arrears paid from 01/03/2008. This is irregular and the amount paid shall be recovered and intimate to audit.

On verification of Earned Leave account, it is seen that the incumbent has surrendered two times during the financial year 2012-13, ie , on 01/06/2012 for 30 days and 01/09/2012 for 30 days. This is irregular and the amount paid on 01/09/2012 shall be recovered and intimate to audit.

**d) Anil Kumar V G, Meter Reader**

The incumbent has entered in service on 19/09/2014 as Meter Reader. The probation is declared satisfactorily on 19/09/2016. As such the 2nd increment falls only on 19/09/2016. But as per the available records and service book, it is seen that the second increment granted on 01/09/2016 and arrears and allowances paid from 01/09/2016. This is irregular and the same shall be recovered and intimate to audit.

**2. Time Barred Security Deposits**

As per Para 15:4:1 of KPWA code, it is specified that the balance under deposit unclaimed for more than three completed years should be credited into revenue as deposit. Time barred, fixed deposits worth Rs.12200/- recieved as security deposits from contactor's were seen not forfeited/credited into non operative account which is highly objectionable. Such type of lapsed deposit shall be credited into non operative account under intimation to audit. The details are shown below

1. Johny Thomas TD NO.3316046953 dated 27/06/2016 Rs.7400/-
2. Johny Thomas TD NO.3316028256 dated 27/06/2016 Rs.4800/-

**3. Trial Balance Register**

As per KWA Manual and circular trial balance register, ledger and journal register should be maintained. Urgent action is taken to maintain the register and intimate to audit.

**4. Faulty Water Meters**

On verification it is seen that total number of consumers as on 31/03/2021 is 6962. Out of this 223 connections have faulty water meter. Urgent action should be taken to replace the faulty water meters under intimation to audit.

**5. Non Realizing of Water Charge Arrears**

On verification of DCB statement for the month of 03/2021, It is seen that only 6962 consumers under this subdivison and an amount of Rs.76382343/- is pending towards water charge arrears. Details are shown below

Category	No of consumers	W C Arrears
Domestic	5965	₹15787482
Non Domestic	981	₹60593401
Special	16	₹1460
<b>Total</b>	<b>6962</b>	<b>₹76382343</b>

Urgent action shall be taken to realize the arrears and intimate to audit.

**6. Treasury Account**

On verification of Cash Book it is seen that Rs.3502/- kept balance in treasury account for a long period. Since there is no transaction on treasury account, action shall be taken to



close the account and transfer the amount with upto date interest to Non Operative account and intimated to audit.

## **7. Verification of Trial Balance**

### **a) Account Code 2814**

An amount of Rs.827712/- shown as credit balance. The reason for not disbursing the unpaid salary may be explained to audit.

### **b) Account Code 2823**

An amount of Rs.374502 shown as credit balance in the NMR PF Subscription .Details of MNR hands working under your office may be furnished to audit

### **c) Account code 2895**

An amount of Rs.161114/- shown as credit balance. The reason for not remitting the said amount to KCWWF account may be stated to audit and urgent actions should be taken to remit the amount under intimation to audit.

## **P H Sub Division, Ponkunnam**

### **1.Verification of Service Books**

#### **a) Smt Sherina P M, Office Attendent**

The incumbent has joined duty in service as on 04.01.2018 as office attendant. On verification of Earned Leave Account it is noticed that for the earned leave calculation for the first year is taken as 392 days instead of 365 days. And also she has availed LWA for 290 days from 5/1/2018 to 04/04/2018 has not been deducted from the total days where the leave calculation of 1st year of service. And also seen that recasting of Earned Leave at the rate of 1/11 days has been done without completing of 3 years of continuous service. hence the erroneous calculation above shall be rectified and intimate to audit.

#### **b) Rahul Chandran R**

For the 1st year of service, for the calculation of Earned Leave, the total days taken as 441 days instead of 365 days. This is irregular, shall be corrected and intimate to audit.

#### **c) Pradeep S Nair, Meter Reader**

The incumbent has taken Commuted Leave for 22 days and 14 days during the year 2020-21. But the same has not deducted when the calculation of Earned Leave. Hence this shall be deducted and report to audit.

### **2. Non Maintenance of Registers**

On verification, it is seen that the following registers have not maintained properly under this Sub Division

- 1) Casual Leave Register
- 2) Income Tax Register/ KCWWF Register and GST Register
- 3) Attendance Register 2020 and 2021
- 4) Increment Control Register. Coloumns left blanks in increment control register from 01/12/2020 to till date.

Above registers should be updated and intimate to audit.

### **3. Pay Bill Register**

On verification of the pay bill register, it is seen that the mandatory service details such as scale of pay, date of joining, date of completion of probation, date of increment, LIC/SLI/GIS are not entered in the register. The reason for the non maintenance of pay bill register in proper form shall be reported to audit.

### **4. Discrepancies noted in the Cash Book**

On verification of Cash Book, The following Discrepancies are noted.

1. On the receipt side of the Cash Book for the month of 05/2021 an entry towards water charge collection vide Receipt No.IC 9580 dated 31/01/2021 and Rt No.868115534 dated 24/05/2021 were booked in the Head of Account 2811. This is irregular

2. Signature of the writer of the Cash Book, cash balance certificate, signature of the person other than writer of the cash book etc were not seen .

Hence the above shall be rectified and intimated to audit.

### **5. Non Settlement of Temporary Advance**

As per GO(P) No.419/2011/fin dated 04/10/2011, it is specified that the temporary advance



sanctioned to meet the contingent expenditure of specified kind or any specific occasion granted to the Government Officials should be adjusted by detailed bills and vouchers as soon as possible and not being more than three months. In case of default, interest at the rate of 18% per annum will be charged on the unutilized portion of the advance from the date of drawl of the date of refund of advance. In case the adjustment bill not submitted within the prescribed time limit the entire amount of advance may be recovered in lump on the expiry of such time limit. Hence it may be ascertained the date of settlement and action shall be taken to recover the interest as specified in government order above.

On verification of the records, it is noticed that the following officers under this subdivision have not settled the temporary advance within the time limit specified in the Government order.

Sl no	Name of officer	Amount & date of claim	Date of settlement
1	Sri.Sudheer Chandran G, AE, P H Section, Mundakkayam	₹5000, 02/11/2015	08/2016
2	Smt Jasmine K A, AE , P H Section, Mundakkayam	₹5000. 13/02/2017	01/2018
3	Smt Shandy Joseph, AE , P H Section, Mundakkaym	₹10000, 10/11/2017	01/2019

Necessary action shall be taken to impose the default interest at the rate of 18 % per annum from the defaulters and intimate to audit.

#### **6.Faulty Water Meter**

On verification of records it is seen that the total number of connections as on 31/03/2021 is 7525. Out of these 252 connections having faulty water meters. Action taken to replace faulty water meters and intimated to audit.

#### **PART III**

Best practices noted during the course of audit. Substantial points were not observed.

#### **PART IV**

There was full cooperation of the PH Division, Kottayam and its sub ordinate offices for the satisfactory conduct of audit. The records and documents called for were produced for verification. The audit party express its gratitude and co-operation extended by the Executive Engineer and staff for the smooth conduct of the audit.

Internal Auditor.

