

'ജലം ജീവാതം'

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KERALA WATER AUTHORITY

Jalabhavan
Thiruvananthapuram-695033
Kerala

No. 6312/DA3(AUDIT)/2022/KWA

Dated: 19.04.2022

From

Accounts Member

To

The Executive Engineer

Kerala water Authority

P.H.Division

Shornur

Sub:- Internal Audit Report of P.H.Division Shornur forwarding of reg

I am forwarding herewith the Internal audit report of P.H. Division Shornur for the period from 01/04/2014 to 31/03/2021. You are directed to submit the reply to the audit observations made in the report within a month.

It is intimated that pending replies to Internal Audit Report has to be reported to Govt along with Local Audit Report issued by AG (Audit).

Acc:- Audit Report

Yours faithfully,

Bindu M.C

Internal Auditor

(For Accounts Member)



REPORT ON THE AUDIT OF ACCOUNTS AND REGISTERS OF THE PUBLIC HEALTH
DIVISION KWA SHORNUR FOR THE PERIOD FROM 01-04- 2014 TO 31-03-2021

A Introductory

Public Health Division Shornur is responsible for the water supply and maintenance of various Water Supply Schemes as well as demand, collection, and accounting of water charges from consumers. There are two sub divisions under the Division viz, P.H. Sub Division Shornur and P.H. Division Ottappalam.

Internal Audit covering the transaction period from 01.04.2014 to 31.03.2021 was conducted from 03.01.2022 to 19.01.2022

B Officers in Charge

Executive Engineer		Incumbency Period	
		From	To
1	Sri V M Prakasan		
2	Sri.C.K.Saji (Additional Charge)	01.01.2014	07.11.2014
3	Sri.A.S.Raju (Additional Charge)	07/11/2014	15/11/2014
4	Sri.R.Jayachandran	15/11/2014	17/11/2014
5	Sri.Sivasankaran.M.V (Additional Charge)	17/11/2014	03.03.2016
6	Sri.Abdul Nazar Panoly	04.03.2016	04.03.2016 AN
7	Smt.Rekha.P.Nair (Additional Charge)	04.03.2016 AN	27/09/2018
8	Sri.Shyju.P.Thadathil	27/09/2018	03.10.2018
9	Smt.Rekha.P.Nair (Additional Charge)	03.10.2018	19/11/2018
10	Sri.V.V.Sivaraman	03.12.2018	10.06.2019
11	Sri.Sathyawilson.S	10.06.2019	09.06.2020
12	Sri.Salim.P.K	09.06.2020	Continuing

Divisional Accounts Officer

1	Sri.K.Raghavan	01.04.2014	31.03.2016
2	Sri.Ravi Prakash	01.04.2016	14.07.2016
3	Sri.Venu.N	15.07.2016	07.11.2016
4	Sri.Sajith.K (Additional Charge)	08.11.2016	08.11.2016
5	Sri.Appukuttan.P.G	09.11.2016	01.11.2018
6	Sri.Sajith.K (Additional Charge)	02.11.2018	13/12/2018
7	Sri.Bijoy Varghese	13/12/2018	31/08/2019



8	Sri.Sajith.K (Additional Charge)	01.09.2019	05.09.2019
9	Sri.Rajeswary.A.R	06.09.2019	31/05/2021
10	Smt.Sreelatha.N (Additional Charge)	01.06.2021	10.08.2021
11	Sri.Sajith.K	11.08.2021	Continuing

C	FINANCIAL ANALYSIS			
	Period	Establishment expenditure (₹ in Lakh)	Capital Expenditure (₹ in Lakh)	Contingent Expenditure (₹ in Lakh)
	04/2014 to 03/2015	463.55	116.14	18.45
	04/2015 to 03/2016	546.41	123.92	32.75
	04/2016 to 03/2017	586.55	219.11	27.99
	04/2017 to 03/2018	759.42	499.48	42.85
	04/2018 to 03/2019	631.75	452.48	24.97
	04/2019 to 03/2020	1285.46	141.94	45.63
	04/2020 to 03/2021	576.2	2921.89	34.97

Details	2020-2021	Amount (₹ in Lakh)
Expenditure	Establishment expenditure	₹576.2
	Capital expenditure	₹ 2921.89
	Contingent expenditure	₹34.97
	Total	₹3533.06
Revenue Collection		₹ 831.54

Objective and scope of audit

The objective of Audit is to ensure effective Internal control system in the Division, the execution of works was carried out economically and effectively .The scope of Audit included verification of the records of Work register, Tender/Agreement register Work files, Cash book, Monthly Accounts, Other registers and documents pertaining to collection of Water charges.

Part II A

Major Irregularities



1 Cash Book and Connected records related to P.H. Division Shornur & P.H.Sub Division Ottappalam

The following omission /deficiencies were noticed in the maintenance of Cash book.

As per Kerala Treasury Code Rule 92 (A) Cash book shall be bound in convenient

- a) volumes and these pages shall be serially numbered. Before bringing a Cash book in to use, head of the offices shall count the number of pages and record a certificate of count on the first page of the Cash book. This was not seen followed.

Opening balance of several months is not seen entered in Cash book or even corrections made through pencil entries for example Cash book entries for the month of April 2018 & June 2018

- b) As per Rule 92 (A) of Kerala Treasury Code Vol.I Cash book should be closed regularly and actual balance held in cash chest should be stated invariably both in words and figures.This must be initiated by a responsible officer other than the writer of the Cash book in token of check.This was not seen followed.

- c) Abstract for the transactions of each month was not recorded in the Cash book at the end of the month instead pages were left blank at the end of each month.

Erasure or over writing in the Cash book is strictly prohibited.If a mistake is found it shall be corrected by drawing a pen through the incorrect entry and the correct entry

- d) be entered in red ink and initialed by Head of office. on verification of the Cash book several entries were corrected by over writing / using pencil. The above omissions may be rectified and intimated to IA Wing.

- e) Water Charges from Street taps

On verifying the Cash book the following amounts were received from various Panchayath towards the water charges of street taps through online on 6/2018 and credited into the Deposit account vide CBR No 125 to 138 Of 08/2018 which is irregular.

CBR NO	NAME OF LSGI	AMOUNT
125	Mannarkad	Rs.1,14,975/-
126	Karimba	Rs. 10,00,000/-
127	Sreekrishnapuram	Rs. 1,14,625/-
128	Sreekrishnapuram	Rs. 1,14,625/-
129	Sreekrishnapuram	Rs. 1,14,625/-
130	Sreekrishnapuram	Rs. 1,14,625/-
131	Sreekrishnapuram	Rs. 1,14,625/-
132	Sreekrishnapuram	Rs. 49,875/-
133	Sreekrishnapuram	Rs. 49,875/-
134	Sreekrishnapuram	Rs. 38500/-



135	Sreekrishnapuram	Rs. 48125/-
136	Sreekrishnapuram	Rs. 1,23,813/-
137	Sreekrishnapuram	Rs. 7875/-
138	Sreekrishnapuram	Rs. 1,23,375/-

But the same has remitted in to non-operative account only on 21/08/2018. The amount received from the LSGI on account of water charges of street taps has been entered in D CB in the subsequent months itself. The practice of depositing the water charge amount in to the deposit account is not to be followed in future.

2 Non Settlement of Temporary Advance (P.H.Sub Division,Shornur, P.H.Sub Division,ottappalam)

As per GO (P) No.419/11 Fin Dtd 04/10/2021 , it is specified that the temporary advance sanctioned to meet contingent expenditure of specified kind or any specific occasion granted to the Govt officials shall be adjusted by detailed bills and vouchers 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 unutilized portion of the advance from the date of drawn to the refund of advance. In case where the adjustment bill 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 and there was undue delay in settlement. The reasons, if any, for delay were not submitted by the concerned Assistant Engineers and as such there is no justification for the delay. Further, these Assistant Engineers did not comply with existing orders in this regard.

1) Sri.S.Thambi, Assistant Engineer,P.H.Section Shornur		
Temporary advance Amount (In Rs)	Cheque No & Date	Settled CBV No
Rs 8746/-	862607 Dtd 20/06/2015	29 s to 32 s of 02/2016
Rs 5000/-	701543 Dtd 14/10/2015	33 s of 02/2016
Rs 9132/-	701552 Dtd 27/10/2015	34 s & 35 s of 02/2016

2) Sri.E.J.Joseph, Assistant Engineer,P.H.Section Shornur

Temporary advance	Cheque No & Date	Settled CBV No
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Amount		
Rs 15000/-	701596 Dtd 05/01/2016	57 s & 58 s of 11/2016
Rs 49200/-	701608 Dtd 22/01/2016	57 s & 58 s of 11/2016
Rs 66250/-	701626 Dtd 18/02/2016	57 s & 58 s of 11/2016

3) Sri. Ajayakumar, Assistant Engineer, P.H. Section Shornur

Temporary advance Amount (In Rs)	Cheque No & Date	Settled CBV No
Rs 9600/-	530981 Dtd 31/10/2017	57 s of 04/2018
Rs 10912/-	531015 Dtd 18/12/2017	58 s & 59 s of 04/2018
Rs 8920/-	531062 Dtd 27/03/2018	60 s to 62 s of 04/2018

4) Sri Biju.B., Assistant Engineer, P.H. Section Shornur

Temporary advance Amount	Cheque No & Date	Settled CBV No
Rs.49500/-	765859 Dtd 09/05/2019	41 s & 43 s of 10/2019
Rs 15000/-	756260 Dtd 28/06/2019	46 s of 03/2020
Rs 10000/-	756261 Dtd 29/06/2019	44 s of 10/2019
Rs 20000/-	756271 Dtd 26/07/2019	46 s of 03/2020

5) Sri Abdulla.K.P, Assistant Engineer, P.H. Section Shornur

Temporary advance Amount (In Rs)	Cheque No & Date	Settled CBV No
Rs 59000/-	756310 Dtd 25/09/2019	33 s of 01/20
Rs.50000/-	884924 Dtd 30/03/2020	59 s of 11/2020
Rs 50000/-	885000 Dtd 14/08/2020	11 s of 01/2021

6) Sri Rejikumar.G , Assistant Engineer, P.H. Section, Ottappalam

Temporary advance Amount	Cheque No & Date	Settled CBV No
Rs 4984/-	78598 Dtd 09/12/2015	42 to 45 of 12/2016



7) Sri.K.M. Manikandan , Assistant Engineer, P.H.Section, Ottappalam

Temporary advance Amount (In Rs)	Cheque No & Date	Settled CBV No
Rs.10000/-	417730 Dtd 12/06/2014	65 of 10/2014
Rs.12537/-	417741 Dtd 23/06/2014	147 of 03/2015
Rs 5000/-	852695 Dtd 21/05/2015	14 to 40 of 09/2015
Rs 5000/-	958626 Dtd 11/09/2015	139 to 158 of 04/2016
Rs 7000/-	334999 Dtd 29/04/2015	12 to 15 of 11/2015

8) Sri.M.S.Rajan , Assistant Engineer, P.H.Section, Ottappalam

Temporary advance Amount (In Rs)	Cheque No & Date	Settled CBV No
Rs 50000/-	078615 Dtd 11.01.2016	84 to 102 of 04/2016
Rs 68680/-	78628 Dtd 29/01/2016	103 to 108 of 04/2016
Rs 66293/-	78632 Dtd 16/02/2016	66 to 68 of 07/2016

9) Sri Sasikumar.V , Assistant Engineer, P.H.Section, Cherpulassery

Temporary advance Amount (In Rs)	Cheque No & Date	Settled CBV No
Rs 5000/-	852696 Dtd 21.05.2015	42 to 55 of 11/2015
Rs 5000/-	78599 Dtd 09/12/2015	159 to 167 of 04/2016
Rs 20000/-	78512 Dtd 30/12/2015	122 to 135 of 04/2016

Part II B

Other Irregularities

1 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 above details may be updated in the register.



2 Non Maintenance of Registers

On verification it is seen that the following registers are not maintained properly in P.H.Division Shornur & P.H.Sub Division Ottappalam

Non-Operative control Register

Trial balance Register and Ledger

Bank Reconciliation Register

This may be maintained in proper form

3 Allotment of Quarters

Separate register or separate folios in a single book shall be maintained for each type of quarter. A separate register shall be maintained for registering the applications which have priority in allotment and such applications shall be registered in both the register simultaneously. The above mentioned practice to be followed in P.H.Division , Shornur which is not done yet.

4 KCWWF

As per Manual, 1% from each bill of the Contractors shall be recovered towards KCWWF and remitted to the Welfare Board. Out of the collected amount 1% should be retained in KWA towards collection charges and the same amount shall be remitted into Non - Operative account. On verification of Cash Book , it is seen that no amount has been retained in KWA on account of KCWWF recovered from the contractors bill and remitted into Non - Operative account as per the existing rule. This may be done in future and intimated to IA Wing.

5 Demand Collection Balance Statement

There are 86, 122 connections under P.H.Division, Shornur as detailed below:-

	In Nos
Domestic	82568
Non Domestic	3394
Industrial	20
Special/Casual	140
Total	86122

The closing balance of outstanding dues as on 31.03.2021 is Rs.56,15,1,459/-. Necessary action may be taken to realize the water charge arrears from consumers and intimated to IA Wing.

An amount of Rs.46,66,23,317/- is seen balance of water charge outstanding with Panchayaths and Municipalities. Special attention may be given to collect the water charge arrears from Panchayaths and Municipalities

6 STOCK AND STORES

1\ Priced Stores Ledger maintained but not updated.

Bincard Issue register not maintained properly.



7 Priced Stores Ledger

Priced Stores Ledger is very important record of division store for noting every transactions of stores with its cost. As both BIN card and Priced Stores Ledger contains quantitative records of material transaction it is important to see that these records reflect the same quantity as balance for each items of materials. The shortage of materials in the store can be avoided to a great extend by the proper maintenance of Priced Stores Ledger .On verifying the Priced Stores Ledger,the following observations are made

- 1) Proper index is not seen maintained in the Priced Stores Ledger and change in folio not specified in the index carried over to page No. with volume of ledger
- 2) Each and every transactions in the folio of the Priced Stores Ledger is not authenticated by the concerned divisional officers and the same should be done.
- 3) In Bincard No. of each items are not seen recorded in the concerned folios of Priced Stores Ledger which is to be done
- 4) The date and particulars on which the opening balance of the materials taken in the Priced Stores Ledger account is not specified in the concerned folios

On verifying the Priced Stores Ledger of certain materials it is noticed that entries of certain materials are incomplete in the Priced Stores Ledger.The value of materials as per accounts manual are not seen recorded in the Priced Stores Ledger and also the indents are not seen valued.The periodical reconciliation of balances in Priced Stores Ledger with Bincards are not seen conducted at the division level.Reconciliation of Bincards with Priced Stores Ledger must be done periodically by the DAO without fail and the receipt of closed Bincard balance should be checked with Priced Stores Ledger for ensuring that whether any mismatch is occurred in the balance in material in both Bincard and Priced Stores Ledger

On verifying the Bincards of certain materials the differences are noticed as follows:

SL NO	ITEM	BIN CARD NO	BALANCE IN BINCARD	PSL BALANCE
1	25 mm pvc pipe 10kg	1870	36 m	50 m
2	50 mm pvc pipe 6 kg	1892	400 m	100 m
3	63 mm pvc pipe 10 kg	1567 & 1987	1427.40 m	144 m
4	90 mm pvc pipe 10 kg	825	19 m	52.7 m
5	140 mm pvc pipe 10 kg	1554	19 m	
6	160 mm pvc pipe 10 kg	1560	296.68 m	312.08 m
7	200 mm pvc pipe 6 kg	1370	90.75 m	
8	20 mm GI pipe	2021	136.35 m	150.25 m
	50 mm GI pipe	1994	461 m	497 m



10	65 mm GI pipe	1991 & 1951	980 m	1050 m
11	100 mm GI pipe	1267	54 m	
12	125 mm GI pipe	808,1297 & 921	620 m	
13	150 mm GI pipe	1978	242.85 m	260.85 m
14	350 mm GI pipe	1255	71.45 m	
15	200 mm DI K9 pipe	1378	91.83 m	
16	250 mm DI K9 pipe	1964	560 m	
17	300 mm DI K9 pipe	1768	256.77 m	
18	350 mm DI K9 pipe	1791	342.71 m	
19	400 mm DI K9 pipe	1770	260.15 m	
20	450 mm DI K9 pipe	1897	88.35 m	
21	500 mm DI K9 pipe	1790	260.28 m	

From the above ,audit wing observed that the Divisional authorities are not verified and reconciled the Priced Stores Ledger with Bincards periodically . This is irregular and laxity occurred in this regard which will be viewed seriously.Hence necessary action should be taken to update the Priced Stores Ledger and connected records without delay and intimated to IA Wing.

8 Stock verification -Non fixing of Liability

It is noticed by the audit wing that finalized reports of the Stock Verification Report 2021 are pending realization even after repeated reminders

On verification of the connected files it is noticed that no action has been initiated for fixing the liability on shortage of materials and effecting recovery from the concerned officials. You are requested to submit the reply on the above and furnish the details of recovery effected on shortage of materials without delay.

9 The following inventories have credit balance of P.H.Division , Shornur for the year ended 31.03.2021

1311	₹799,896
1312	₹2279123
1313	₹39107993
1314	₹691666
1315	₹128645
1316	₹2466550
1319	₹1746884
1322	₹4505



1331 ₹1554209
1661 ₹27116938

As per the K W A Account Manual these are the asset heads.Hence liability under this account is incorrect.This shall be verified and corrected as per records and intimated to IA Wing.

The following items of loans and advances have credit balance in the trial balance of P.H.Division Shornur for the year ended 31.03.2021

1625 ₹6000
1639 ₹21,21,722
1641 ₹16,37,124
1643 ₹58,000
1649 ₹402,500
1662 ₹1010133

Hence liability under this account is incorrect.

7 SECURITY DEPOSIT REGISTER

On verification of security deposit register kept in your office it is noticed that fixed deposit/term deposit received as security from contractor /suppliers in connection with work/supply order were kept for long period without crediting into K W A account as forfeit the lapsed unclaimed securities.As per Para 15.4.1(III) of K P W A code balance unclaimed for more than 3 years should be credited into revenue lapsed deposit .Necessary action shall be taken in this regard and intimated to IA Wing.

List of securities

1	A gt No.05/2002-03	₹ 6,000/-	Post office savings
2	A gt No.08/2002-03	₹ 1,900/-	Post office savings bank A/C No.397736 Dtd 27/4/02 sub post office kunnatharmedu, Palakkad.
3	A gt No.13/2002-03	₹2,250/-	Post office saving bank A/C No.60044/30/9/2002 of sub post master Govt. college of technology CBE
4	A gt No.10/2003-04	₹4,750/-	Bank guarantee Syndicate Bank CBE
			Bank guarantee No. 8/03



5	A gt No.39/ 2003-04	₹ 2,650/-	Dtd 24/7/03 PNB Coimbatore
6	A gt No. 40/2003-04	₹ 2,650/-	Bank guarantee No.07/03 Dtd 24/7/2003 of PNB Coimbatore
7	A gt No.25/2003-04	₹ 2,650/-	Bank guarantee No.04/03 Dtd 20/7/03 by North Malabar Gramin Bank No.4603 Dtd 25/07/2003
8	A gt No. 26/2003-04	₹ 2,650/-	Bank guarantee No.05/2003 Dtd 22/07/2003 N MG Chittarippambu branch
9	A gt No. 79/2003-04	₹52,000/-	Rt.NO.234074/24.3.04 Of Catholic Syrian Bank, SRRS
10	A gt No. 80/2003-04	₹ 42,000/-	Short term deposit No.74120 Dtd 24/3/04 of SBT
11	A gt No. 106/2003-04	₹ 16,100/-	Bank guarantee No.28/2018
12	A gt No.100/2010-11	₹ 10,000/-	TD No.481441 Dtd 15/02/10
13	A gt No.140/2013-14	₹ 5,000/-	PO TD A/C No.436094/21.1.14 of PO Pattambi MDG
14	A gt No.141/2013-14	₹ 19,000/-	PO TD A/C No.436093/18.1.14 of PO Pattambi MDG
15	Agt No.09/2015-16	₹ 27,400/-	TD 1 year A/C 468450/6.4.15 Malappuram civil station PO
16	A gt No.39/2015-16	₹ 90,000/-	TD 1 year A/C 468463 Dtd 19/6/15 sub PO Malappuram
7	A gt No.40/2015-16	₹15,200/-	TD 1 year A/C 468462 Rs 15200/-Dtd 19/6/15 sub



			PO Malappuram
18	A gt No.61/2015-16	₹ 2,000/-	1 Year TD No. 436274 PO Pattambi
19	A gt No.11/2016-17	₹ 9,800/-	A/C No.3274798161 PO Manjeri
20	A gt No.10/2016-17	₹ 8,600/-	TD No.3289276364 Dtd 2/6/16
21	A gt No.30/2016-17	₹ 3,800/-	A/C No. 337903030142038 Rs 3,800/- UBI ,Perumbavoor
22	A gt No.31/2016-17	₹ 3,800/-	A/C No. 337903030142037 Rs 3,800/- UBI Perumbavoor
23	A gt No.32/2016-17	₹ 24,000/-	A/C No. 3301664537 PO Chandranagar

8 Service Books

On verification of service books the following omissions / discrepancies are noted

1. Sri.K.Gopi, Operator

The incumbent in service as CLR pump operator from 01/06/1984 and absorbed in to N MR operator with effect from 22/05/1990 and regular establishment with effect from 21/10/2005. Based on the Govt order vide No.GO(Rt) No 279/2006/W RD Dated 01/03/2006 , the Ist ,IInd, IIIrd and IV th Time Bound Higher Grades were sanctioned to the incumbent by reckoning CLR/SLR service prior to their absorption in to regular establishment and pay fixed accordingly. Now all the Govt orders related to the above were cancelled vide GO(P) No.10/2020-2021 W RD Dtd 31/03/2021. Hence the T B HG sanctioned reckoning the C LR service to Sri.K.Gopi operator may be reviewed and revise the pay accordingly and intimated to IA Wing.

2. Sri.Mohandas .K, Operator

The incumbent was recruited through Employment Exchange and joined duty on 01/06/1988 FN as provisional Operator. The provisional service was regularised wef 19/09/1990 vide order No. KWA/HO/E1-15106/vol.III/91 Dtd 07/09/1994 and probation was declared wef 1/09/2002. On verification of the service books , it is noted that the IInd increment sanctioned to the incumbent wef 01/07/1992 instead of 19/09/1992 ie date of declaration of probation excess if any drawn due to the irregular sanction of II nd increment may be recovered and intimated to IA Wing.

3.Sri.Sivadasan.K. Driver

The incumbent was recruited through Employment Exchange and joined duty on 12/03/1990 FN as Driver and promoted as Driver Grade I w.e.f 01/07/2005. As per 2004 Pay Revision the incumbent as opted the scale of pay w.e.f from 29/03/2005 . Later the option date changed to 19/09/2007 ie



beyond the date of promotion (please see the page No 15 of new book) and pay fixed accordingly.

As per clause 7 (2) and(3) (page no 15) of Pay revision 2004 change of option beyond the date of promotion is irregular and the same may be verified and wrong fixation based on inadmissible option rectified and intimated to IA Wing.

4.Sri.Vijayakumar.M , Fitter

The probation of the incumbent declared w e f 23.12.2007.But the II nd increment sanctioned on 01.12.2007 instead on 23.12.2007.This is irregular and the excess amount paid if any may be recovered and intimated to IA Wing.

5. Sri. Sivadasan V.A, Unskilled Worker,

On verification Page No.22 of Service Book his declaration of probation is on the AN of 11.07.2005.But in the Page No.16 of service book the Ist increment sanctioned on 01.07.2005.This is irregular , rectify the error and excess amount recovered and intimated to IA Wing. Moreover Page No.123 of service book HPL for 6 days for the period from 22.09.2018 to 27.07.2018 is not seen deducted from the Earned Leave Account. Rectify the error and intimated to IA Wing.

6. Sri.Harinarayanan.N, Operator,

The paternity leave 10 days for the period from 22.09.2018 to 01.10.2018 is not seen debited from the Earned Leave Account . In Page No 122 HPL account balance of KSRTC service 9 days is added to KWA service.This is irregular. This may be rectified and intimated to IA Wing.

7.Smt.K.Sunitha, Office Attendant,

The probation of the incumbent declared w e f 25.10.1997 AN. But the Ist increment sanctioned on 01.10.1997 instead on 25.10.1997.This is irregular and the excess amount paid if any may be recovered and intimated to IA Wing.

The commuted leave for the period from 29.10.2018 to 01.11.2018 (4 days) and from 01.04.2019 to 12.04.2019 (12 days) are not seen debited in the Earned Leave account. The Earned Leave at the rate of 1/11 has not seen recasted yet. Recalculate the Earned Leave Account and intimated to IA Wing.

8.Sri.P.Rajan, Unskilled worker

The probation of the incumbent declared w e f 12.01.2005. But the I st increment sanctioned on 01.01.2005 instead on 12.01.2005.This is irregular and the excess amount paid if any may be recovered and intimated to IA Wing.

9 Non Remittance of Interest

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

A/C. NO.67150537807

Date	Amount credited by bank
30/11/2014	₹20202/-
30/11/2015	₹18980/-



25/04/2016	₹15684/-
25/07/2016	₹3255/-
25/10/2016	₹10442/-
25/12/2016	₹.5330/-
25/03/2017	₹.9930/-
25/06/2017	₹11333/-
25/09/2017	₹13054/-
25/12/2017	₹ 6765/-
25/03/2018	₹ 6911/-
25/06/2018	₹13751/-
25/09/2018	₹ 10968/-
25/12/2018	₹17029/-
25/03/2019	₹16898/-
25/06/2019	₹ 21815/-
25/09/2019	₹18448/-
25/12/2019	₹ 7557/-
25/03/2020	₹ 2827/-
25/06/2020	₹ 2695/-
25/09/2020	₹5313/-
25/12/2020	₹4931/-
25/03/2021	₹ 32894/-
25/06/2021	₹7865/-
25/09/2021	₹5255/-
25/12/2021	₹ 4496/-

A/C. NO.67150213827

Date	Amount credited by bank
Upto 04/15	₹ 505547
30/11/2015	₹ 100261
25/04/2016	₹102867
25/07/2016	₹141950
25/10/2016	₹ 90251
25/12/2016	₹ 20196
25/03/2017	₹ 142473
25/06/2017	₹ 191852
25/09/2017	₹ 105935
25/12/2017	₹ 129729
25/03/2018	₹ 181207
25/06/2018	₹ 267253



25/09/2018	₹239865
25/12/2018	₹ 238302
25/03/2019	₹ 50033
25/06/2019	₹76219
25/09/2019	₹ 248779
25/12/2019	₹ 222502
25/03/2020	₹ 244185
25/06/2020	₹ 287459
25/09/2020	₹ 184374
25/12/2020	₹ 66702
25/03/2021	₹ 156506
25/06/2021	₹ 132635
25/09/2021	₹ 108610

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Date	Amount credited by bank
31/05/2014	₹ 4301
30/11/2014	₹ 13585
31/05/2015	₹ 17535
30/11/2015	₹ 25267
25/04/2016	₹ 20884
25/07/2016	₹11376
25/10/2016	₹10106
25/12/2016	₹7763
25/03/2017	₹11093
25/06/2017	₹18601
25/09/2017	₹ 26740
25/12/2017	₹ 19595
25/03/2018	₹ 12759
25/06/2018	Rs 37245
25/09/2018	₹ 36203
25/12/2018	₹ 34966
25/03/2019	₹ 35380
25/06/2019	₹ 25974
25/09/2019	₹ 21983
25/12/2019	₹25388



25/03/2020	₹ 43074
25/06/2020	₹ 19798
25/09/2020	₹ 16742
25/12/2020	₹ 17943
25/03/2021	₹ 67648
25/06/2021	₹ 71302
25/09/2021	₹ 57188
25/12/2021	₹ 69330
Upto 30.04.2015	₹ 112127
31/05/2015	₹ 26008
21/07/2015	₹ 10179
30.11.2015	₹ 72228
25/04/2016	₹ 61540
25/07/2016	₹ 24715
10/25/2016	₹ 27363
12/26/2016	₹ 13105
3/6/2017	₹ 26262
25/06/2017	₹ 35652
25/09/2017	₹ 39756
12/25/2017	₹ 43067
25/03/2018	₹ 41976
25/06/2018	₹ 60720
25/09/2018	₹ 74841
12/25/2018	₹ 81656
25/03/2019	₹ 87588
25/06/2019	₹ 92282
25/09/2019	₹ 35698
25/12/2019	₹ 48975
25/03/2020	₹ 29958
25/06/2020	₹ 40432
25/09/2020	₹ 48109
25/12/2020	₹ 43436
25/03/2021	₹ 67701
25/03/2021	₹ 77943



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31/05/14	₹ 200370
31/05/15	₹ 62978
30/11/15	₹ 137083
25/04/16	₹ 173710
25/07/16	₹ 11275
25/10/16	₹ 8268
25/12/16	₹ 5206
25/03/17	₹ 6602
25/06/17	₹ 5443
25/09/17	₹ 5596
25/12/17	₹ 8774
25/03/18	₹ 8754
25/06/18	₹ 7967
25/09/18	₹ 7550
25/12/18	₹ 7534
25/03/19	₹ 7516
25/06/19	₹ 7451
25/09/19	₹ 6817
25/12/19	₹ 6677
25/03/20	₹ 6885
25/06/20	₹ 6381
25/09/20	₹ 6194
25/12/20	₹ 6168
25/03/21	₹ 6157
25/06/21	₹ 6337
25/09/21	₹ 6380

The details of the remittance of the above in to Non Operative Account may be furnished to audit with C B V Nos.

