

**Internal Audit Report of P H Division, Kozhikode for the year 01/04/2016 to 31/03/2022**

**PART – I**

**A. INTRODUCTION**

PH Division, Kozhikode consists of five Sub Divisions, viz, Rural Water Supply (RWS) Sub Division Kozhikode, Head Works sub Division Kozhikode, Distribution Sub Division No .I, West Hill, Kozhikode, Distribution Sub Division No .II, Sarovaram , Kozhikode and Head Works Sub Division Peruvannamuzhi, Kozhikode.

**B. OFFICERS IN CHARGE**

INCUMBENCY DETAILS OF OFFICERS DURING 01/04/2016 TO 31/03/2022

**1. EXECUTIVE ENGINEER**

Sl. No.	Name	Period	
		From	To
1	John Morris	06/02/2016	01/09/2016
2	Santhosh Kumar .P	01/09/2016	30/04/2019
3	Rajani K. T (I/C Technical Assistant)	01/05/2019	02/06/2019
4	Jamal.P	03/06/2019	24/08/2021
5	Lekshmi.M(I/C PA to SE)	25/08/2021	31/08/2021
6	Jayakumar.P	01/09/2021	20/11/2021
7	Vijils.D (I/C EE to CEs Office North)	21/11/2021	28/11/2021
8	Vijils.D	29/11/2021	Continuing

**2. TECHNICAL ASSISTANT**

Sl. No.	Name	Period	
		From	To
1	Mujeeb Rahiman	25/09/2015	01/11/2018
2	Ruxana	01/11/2018	22/11/2018
3	Rajani.K.T	23/11/2018	30/11/2019
4	Biju.N.S	01/12/2019	15/07/2020
5	Prasanna.T	16/07/2020	26/01/2022
6	Abdurahiman.K.P	27/01/2022	Continuing



**3. ASSISTANT EXECUTIVE ENGINEER**

Sl. No.	Name	Period	
		From	To
<b>Distribution Sub Division No.I, West Hill, Kozhikode</b>			
1	Vijils.D	30/09/2015	13/06/2016
2	Ancil G (I/C)	13/06/2016	24/10/2016
3	Radhakrishnan K B	24/10/2016	17/10/2018
4	Binoj Kumar K T (I/C)	18/10/2018	25/10/2018
5	Rajasree G	25/10/2018	25/10/2018
6	Binoj Kumar K T (I/C)	26/10/2018	21/11/2018
7	Rajasree G	21/11/2018	21/11/2018
8	Binoj Kumar K T (I/C)	21/11/2018	29/11/2018
9	Ajayakumar P K	29/11/2018	03/12/2018
10	Binoj Kumar K T (I/C)	03/12/2018	09/12/2018
11	Ajayakumar P K	10/12/2018	23/05/2019
12	Binoj Kumar K T (I/C)	24/05/2019	03/06/2019
13	Ajayakumar P K	03/06/2019	18/06/2019
14	Biju.N.S (I/C)	18/06/2019	17/07/2019
15	Ajayakumar P K	18/07/2019	23/09/2019
16	Saritha Bhaduri K V	23/09/2019	9/8/2021
17	Bindu L	09/08/2021	25/08/2021
18	Gireesh Kumar A M	25/08/2021	Continuing
<b>Distribution Sub Division No.II, Sarovaram, Kozhikode</b>			
1	Ancil.G	03/02/2015	20/08/2019
2	Nanadakumar P(I/C)	21/08/2019	01/09/2019
3	Thampy S	02/09/2019	03/03/2020
4	Velda Crowther(I/C)	04/03/2020	13/04/2020
5	Gireesh Kumar A M (I/C)	13/04/2020	29/06/2020
6	Bindu L	29/06/2020	23/11/2021
7	Biju N.S(I/C)	24/04/2021	13/12/2021
8	Bindu L	13/12/2021	25/03/2022
9	Biju.N.S(I/C)	26/03/2022	04/04/2022
10	Smitha S S	04/04/2022	Continuing
<b>Head Works Sub Division, Kozhikode</b>			
1	Ussainkutty	03/12/2012	31/05/2016
2	Jithesh C (I/C)	01/6/2016	05/10/2016
3	N S Biju	05/10/2016	19/10/2020
4	Naryanan K	28/10/2020	Continuing



<b>Head Works Sub Division, Peruvannamuzhi, Kozhikode</b>			
1	Vijumohan K R	13/10/2016	12/09/2018
2	Nanda Kumar P K	13/09/2018	19/10/2020
3	Biju N S	19/10/2020	Continuing
<b>RWS Sub Division, Kozhikode</b>			
1	Jithesh C	09/09/2015	21/08/2019
2	Nanda Kumar P K	05/09/2019	Continuing

#### **4.DIVISIONAL ACCOUNTS OFFICER**

Sl. No.	Name	Period	
		From	To
1	P.G.Velayudhan	27/01/2016	07/07/2016
2	Subrahmanian E	07/07/2016	31/05/2018
3	Bindu V P, J S (Full addl charge)	01/06/2018	16/10/2018
4	Balachandran C	17/10/2018	11/08/2021
5	Graseena.A.K	11/08/2021	Continuing

#### **C. Internal Audit**

Internal Audit was conducted for the period from 04/05/2022 to 13/05/2022 covering the period of audit from 01/04/2016 to 31/03/2022.

#### **D. Financial Analysis**

Year	2019-2020	2020-2021	2021-2022
Establishment	Rs.14,03,91,935/-	Rs.13,14,50,265/-	Rs.14,50,98,816/-
Contingencies	Rs.9,63,656/-	Rs.5,55,796/-	Rs.16,29,601/-
Works	Rs.23,15,21,814/-	Rs.30,32,39,710/-	Rs.36,84,48,732/-

#### **Team Members**

1. A P K Balakrishnan, Accounts Officer
2. Shiji R P, Divisional Accounts Officer
3. Ragesh B, Head Clerk

### **Part II A** **Major Irregularities**

#### **1.Verification of Cash Book- RWS Sub division, Kozhikode (P H Division, Kozhikode)**

On verification of cash book from 4/2016 to 03/2022, the following irregularities were noticed.



1. As per rule 92 (a) of Kerala Financial Code(KFC) Vol - I, before bringing a cash book into use, the 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. As per rule 92(a) iv of KFC Vol.1 an erasure of overwriting of an entry once made in the cash book is strictly prohibited. If a mistake is discovered , the erroneous entry should be cancelled by a single strike and the correct entry should be made in red ink between the lines and head of office should initial every such correction and invariably date his initials. This procedure was not seen followed while making corrections in the cash book.
3. Corrections were not attested by the responsible officers.
4. The fund allotted from Division office, for the period from 4/21 to 10/21, has been erroneously booked under the head 9134 instead of 9132.
5. KCWWF has been erroneously booked under the head 2827 instead of 2895
6. Revenue from water connection is booked under the head 7291 instead of 9211.

Eg: 19 CR of 5/21

22 CR of 5/21

25 CR of 5/21

Similar errors in the Cash Book may be reviewed and due corrections made.

7. The amount credited into non operative account is normally swiped to FM & CAO's Account. But the entry regarding the withdrawal booked under 9134 is not seen entered in the cash book for the month of 4/2021 & 05/2021.
8. For the month of 8/2021, the DA arrear debited in the payment side vide CBV 48K of 8/2021 is

3312 - Rs. 4739280/-

2828 - Rs. 103469/-

But on the receipt side,

3312 - Rs.103469/-

2828 - Rs.4739280/-

This shall be corrected and reported to audit.

9. Monthly Abstract of cash book was not regularly recorded and if written, not authenticated by Head of Office.( for the month of 8/2021, 9/2021 , 10/2021, to 3/2022)
10. Cash verification certificate was not attested by the head of office from 4/2021 to 3/2022.
11. The closing balance for the month of 11/2021 and opening balance for the month of 12/2021 is not seen entered in the cash book. The opening balance of NOP A/C for 05/2021 is written by pencil.
- 12.Road restoration charge should be booked under the head 9219 instead of 1721. The code 9219 shall be journalized and if the work comes under the 'capital', then it shall be booked under 1125 and O & M works, it is 3214.
- 13.The cash book for the month of 12/2021 is not seen closed. The reason may be explained to audit.
- 14.Treasury Account has a balance of Rs.6316/-. This account may be closed and remitted to NOP A/C and intimated to audit. The same objection was pointed in the previous audit also but the corrections not complied with till date. Also , cash book from 3/2022 is not seen closed and all the



entries has not made in the cash book till date. CR No & CBV No are written by pencil. The reason for undue delay shall be explained to audit.

15. In the Cash book entries for 9/2021, an amount of Rs.89450 is seen entered under the code 9211 without specifying the nature of entry in the receipt code. Moreover, in the payment side, Rs.810/- under the code 9211 and Rs.15780/- under the code 9139 is seen entered without details, towards the end. The details of such entries may be provided to the audit with due explanation.

16. Many pages, from the month of 09/2021 are seen cancelled and many pages, between the months of 03/2022 and 04/2022, have been left blank, without authentication of the controlling officer. This shall be accounted for to the audit.

17.. On verification of Cash Book, CR No is seen not recorded in the Cash Book( Page NO. 4,5,7,8,9,10,11,12) for the month of 04/21.

#### **Distribution Sub Division No .I, West Hill, Kozhikode**

Treasury balance was Rs.17406/-. This account may be closed and remitted to Non Operative account and intimated to audit.

#### **Distribution Sub Division No II, Sarovaram**

The following discrepancies were noticed for the period from 8/2021 to 3/2022

1. Entries written in pencil (eg: Page No: 4 CBR 13 of 08/2021, CBR 38 of 8/2021, CBR 51 of 08/2021).
2. Abstract for the month of 10/2021, 12/2021 and 02/2022 not written in the cash book.
3. Casual connection deposit should be booked under the head 2741/2742 instead of 2729.
4. The statutory deductions to the payment of hiring of vehicle is not seen entered in the cash book for the months of 07/2021, 08/2021, 10/2021 and 12/2021. This may be done and intimated to audit

#### **Head Works Sub Division, Peruvannamuzhy**

The following discrepancies in maintenance of Cash Book were noted during the period from January, 2017 to March, 2022.

(1). As per Rule 92(a) I of Kerala Treasury Code Vol .I, before bringing a Cash Book into use, the Head of office shall count the numbers of pages and record a certificate of count on the first page of the Cash Book. This was not seen complied with.

(2)The Cash Book from January, 2017 to March, 2022 is not seen closed properly. As per rule 92(a) of KFC Vol I, Cash Book should be closed regularly and actual balance held in Cash Book should be stated invariably both in words and figures. This must be initialed by a responsible officer other than the writer of the Cash Book.

(3). Closing balance is seen written in pencil (eg. In the month of September, 2017, November, 2017, December, 2017 and February, 2018)

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

#### **RWS Sub Division, Kozhikode**

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 unutilized portion of the advance from the date of drawer to the refund of advance. In case where the adjustment has not been 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 please be ascertained that the date of settlement and action shall be taken to recover the interest as specified in Govt. order.

S No	Name & Designation	Cheque No & Date	Amount	Settled date
1.	U. K. Sathyan, Asst. Engineer, Koduvally Section	7 9 2 1 1 03/11/2018	Rs.10,000/-	Details not entered in the register
2.	U.K.Sathyan	5 8 0 4 6 3 19/11/2019	Rs.1,00,000/-	<b>Not settled</b>
3.	U.K.Sathyan	2 6 4 9 5 8 21/5/2020	Rs.30,000/-	Not settled
4.	U.K.Sathyan	264999 13/7/2020	Rs.20,000/-	Not settled
5.	U.K.Sathyan	4 1 1 3 3 8 8/1/2021	Rs.20,000/-	Not settled
6.	U.K.Sathyan	4 1 1 3 5 6 1/2/2021	Rs.18,000/-	Not settled
7.	U.K Sathyan	411377 18/2/2021	Rs.21,240/-	Not settled
8.	U.K.Sathyan	4 1 1 3 9 4 23/3/2021	Rs.74,591/-	Not settled
9.	U.K.Sathyan	411398 24/3/2021	Rs.18,000/-	settled on 03/22
10.	U.K.Sathyan	4 1 1 4 3 3 18/5/2021	Rs.18,000/-	settled on 03/22
11.	U.K.Sathyan	411434 19/5/2021	Rs.50,000/-	settled on 03/22
12.	U.K.Sathyan	411445 28/5/2021	Rs.2,66,249/-	settled on 03/22
13	U.K.Sathyan	411453 dated 09/06/21	Rs.18,000/-	settled on 03/22
14	U.K.Sathyan	411459 dated 16/06/21	Rs.6,222/-	settled on 03/22
15	U.K.Sathyan	411460 dated	Rs.20,000/-	settled on



	U.K.Sathyan	411475 dated 17/06/21	Rs.20,000/-	settled on 03/22
16	U.K.Sathyan	411476 dated 22/07/21	Rs.18,000/-	settled on 03/22
17	U.K.Sathyan	411515 dated 24/09/21	Rs.20,000/-	settled on 03/22
18	U.K.Sathyan	411500 dated 18/10/21	Rs.50,000/-	not settled
19	U.K.Sathyan	411570 dated 01/12/21	Rs.20,000/-	settled on 03/22
20	U.K.Sathyan	411584 dated 10/12/21	Rs.25,000/-	not settled
21	U.K.Sathyan	411628 dated 18/01/22	Rs.10,000/-	not settled
22	Nithin P, Asst Engineer, Bypore Section	264942 dated 12/05/20	Rs.23,294/-	not settled
23	Nithin. P	730362 dated 18/08/20	Rs.40,000/-	not settled
24	Nithin. P	740425 dated 10/11/20	Rs.16,230/-	not settled
25	Nithin. P	411345 dated 21/01/21	Rs.18,500/-	settled on 03/22
26	Nithin. P	411354 dated 01/02/21	Rs.23,600/-	settled on 03/22
27	Shabeer Ali, Asst Engineer, Bypore Section	411397 dated 24/03/21	Rs.15,000/-	settled on 03/22
28	Shabeer Ali	411436 dated 24/05/21	Rs.27,500/-	settled on 03/22
		411477		



29	Shabeer Ali	dated 22/07/21	Rs.23,000/-	settled on 03/22
30	Abdulla, Assistant Engineer, Beypore Section	411517 dated 24/09/21	Rs.25,000/-	settled on 03/22
31	Abdulla	411569 dated 12/11/21	Rs.22,127/-	not settled
32	Abdulla	411585 dated 10/12/21	Rs.20,000/-	<b>not settled</b>
33	Muneer Ahmed P, Assistant Engineer, Malaparamba	580464 dated 20/10/19	Rs.30,000/-	not settled
34	Muneer Ahmed P	730390 dated 22/09/20	Rs.10,000/-	not settled
35	Muneer Ahmed P	730414 dated 23/10/20	Rs.10,000/-	not settled
36	Muneer Ahmed P	740426 dated 10/11/20	Rs.10,000/-	not settled
37	Muneer Ahmed P	411357 dated 04/02/21	Rs.66,429/-	not settled
38	Muneer Ahmed P	411342 dated 11/01/21	Rs.10,000/-	not settled
39	Muneer Ahmed P	411375 dated 15/02/21	Rs.10,000/-	settled on 03/22
40	Muneer Ahmed P	411395 dated 24/03/21	Rs.18,000/-	not settled
41	Muneer Ahmed P	411430 dated 06/05/21	Rs.38,761/-	not settled
42	Muneer Ahmed P	411437 dated 24/05/21	Rs.10,000/-	not settled





43	Muneer Ahmed P	411464 dated 07/07/21	Rs.10,000/-	settled on 03/22
44	Muneer Ahmed P	411491 dated 11/08/21	Rs.51505/-	not settled
45	Muneer Ahmed P	411493 dated 12/08/21	Rs.32856/-	not settled
46	Muneer Ahmed P	411516 dated 24/09/21	Rs.10000/-	not settled
47	Muneer Ahmed P	411568 dated 12/11/21	Rs.10000/-	not settled
48	Muneer Ahmed P	411593 dated 22/12/21	Rs.10000/-	not settled

The Temporary Advance register is not maintained in the proper format and also incomplete. Action should be taken to keep the register in the prescribed format and care should be taken to complete the register with every details. Necessary action shall be taken to impose interest at the rate of 18% per annum from the defaulters for delayed settlement.

The recovery of interest with details of Receipt Nos. and date may be intimated to audit. Action taken for proper maintenance of All Registers including Temporary Advance Register may also be intimated to audit.

### **III. Excess/ Short Remittance of Revenue Collection**

Excess/ Short Remittance of Revenue (RWS Sub Division, Kozhikode)				
Please furnish the details with explanation for the short/ Excess remittance				
		E-abacus	Bank	Difference
		(in Rs)	(in Rs)	(in Rs.)
RWS Sub Division	30-Jul-19	95600	104375	-8775
RWS Sub Division	7-Aug-19	83619	82449	1170
RWS Sub Division	8-Aug-19	41280	40650	630
RWS Sub Division	9-Aug-19	44195	43640	555
RWS Sub Division	13-Aug-19	80089	79819	270
RWS Sub Division	14-Aug-19	90489	90054	435
RWS Sub Division	16-Aug-19	202729	202489	240
RWS Sub Division	17-Aug-19	117137	116822	315



RWS Sub Division	21-Aug-19	91492	91207	285
RWS Sub Division	24-Aug-19	83910	83475	435
RWS Sub Division	26-Aug-19	100830	100785	45
RWS Sub Division	27-Aug-19	112815	112680	135
RWS Sub Division	30-Aug-19	194611	194581	30
RWS Sub Division	2-Sep-19	71699	71234	465
RWS Sub Division	3-Sep-19	79297	79162	135
RWS Sub Division	5-Sep-19	62374	62359	15
RWS Sub Division	7-Sep-19	96195	96060	135
RWS Sub Division	16-Sep-19	192981	192891	90
RWS Sub Division	17-Sep-19	152368	152323	45
RWS Sub Division	20-Sep-19	157057	156832	225
RWS Sub Division	24-Sep-19	128269	128224	45
RWS Sub Division	25-Sep-19	70499	69449	1050
RWS Sub Division	28-Sep-19	69377	69347	30
RWS Sub Division	3-Oct-19	261510	261495	15
RWS Sub Division	5-Oct-19	112653	112608	45
RWS Sub Division	9-Oct-19	150541	156842	-6301
RWS Sub Division	10-Oct-19	173150	166579	6571
RWS Sub Division	11-Oct-19	180915	180840	75
RWS Sub Division	14-Oct-19	194923	194878	45
RWS Sub Division	15-Oct-19	238254	238194	60
RWS Sub Division	16-Oct-19	209307	209247	60
RWS Sub Division	17-Oct-19	194799	194724	75
RWS Sub Division	25-Oct-19	77157	77097	60
RWS Sub Division	2-Nov-19	71303	71273	30
RWS Sub Division	7-Nov-19	137200	137110	90
RWS Sub Division	15-Nov-19	213279	213234	45
RWS Sub Division	16-Nov-19	71070	71025	45
RWS Sub Division	18-Nov-19	252349	252229	120
RWS Sub Division	20-Nov-19	117118	134698	-17580
RWS Sub Division	21-Nov-19	104553	104163	390
RWS Sub Division	22-Nov-19	77509	36536	40973
RWS Sub Division	23-Nov-19	37631	76394	-38763
RWS Sub Division	25-Nov-19	98848	98233	615
RWS Sub Division	26-Nov-19	135699	133719	1980
RWS Sub Division	27-Nov-19	93410	91850	1560
RWS Sub Division	28-Nov-19	105099	103599	1500
RWS Sub Division	29-Nov-19	78969	78204	765
RWS Sub Division	30-Nov-19	87065	86210	855



RWS Sub Division	2-Dec-19	104782	104122	660
RWS Sub Division	3-Dec-19	118496	118181	315
RWS Sub Division	5-Dec-19	113320	112720	600
RWS Sub Division	6-Dec-19	93947	93647	300
RWS Sub Division	7-Dec-19	50979	49779	1200
RWS Sub Division	9-Dec-19	132580	131845	735
RWS Sub Division	10-Dec-19	121579	120769	810
RWS Sub Division	11-Dec-19	106989	105489	1500
RWS Sub Division	12-Dec-19	123426	123306	120
RWS Sub Division	13-Dec-19	169497	169317	180
RWS Sub Division	18-Dec-19	205708	205603	105
RWS Sub Division	19-Dec-19	142618	141883	735
RWS Sub Division	21-Dec-19	62670	62115	555
RWS Sub Division	24-Dec-19	153370	153310	60
RWS Sub Division	28-Dec-19	60688	60673	15
RWS Sub Division	6-Jan-20	198864	198819	45
RWS Sub Division	14-Jan-20	162211	162166	45
RWS Sub Division	15-Jan-20	214350	214320	30
RWS Sub Division	22-Apr-20	4950	5145	-195
RWS Sub Division	27-Apr-20	23680	22480	1200
RWS Sub Division	29-Apr-20	13695	13500	195
RWS Sub Division	30-Apr-20	30980	30950	30
RWS Sub Division	25-May-20	89888	89878	10
RWS Sub Division	17-Dec-20	185374	152654	32720
RWS Sub Division	18-Dec-20	161464	194274	-32810
RWS Sub Division	20-Mar-21	143730	95319	48411
RWS Sub Division	22-Mar-21	245862	294263	-48401
RWS Sub Division	7-May-21	53769	49866	3903
RWS Sub Division	26-May-21	21295	6953	14342
RWS Sub Division	28-May-21	500	21295	-20795
RWS Sub Division	23-Jun-21	83940	113668	-29728
RWS Sub Division	28-Jul-21	104214	59458	44756
RWS Sub Division	29-Jul-21	92434	139454	-47020
RWS Sub Division	2-Aug-21	110413	110463	-50
RWS Sub Division	6-Aug-21	93883	93863	20
RWS Sub Division	7-Aug-21	2100		2100
RWS Sub Division	8-Aug-21	1050		1050
RWS Sub Division	7-Sep-21	90950	93050	-2100
RWS Sub Division	8-Sep-21	61423	46913	14510
RWS Sub Division	9-Sep-21	80888	96448	-15560
RWS Sub Division	15-Sep-21	75286	54056	21230



RWS Sub Division	16-Sep-21	81636	95216	-13580
RWS Sub Division	17-Sep-21	141529	149179	-7650
RWS Sub Division	18-Sep-21	62384	33164	29220
RWS Sub Division	20-Sep-21	130405	217322	-86917
RWS Sub Division	22-Sep-21	172511	158226	14285
RWS Sub Division	23-Sep-21	108433	86496	21937
RWS Sub Division	24-Sep-21	101492	56354	45138
RWS Sub Division	25-Sep-21	52114	112281	-60167
RWS Sub Division	28-Sep-21	79557	42963	36594
RWS Sub Division	29-Sep-21	105544	157139	-51595
RWS Sub Division	30-Sep-21	123283	69888	53395
RWS Sub Division	12-Oct-21	67336	97084	-29748
RWS Sub Division	13-Oct-21	118686	100816	17870
RWS Sub Division	16-Oct-21	78016	67188	10828
RWS Sub Division	18-Oct-21	176184	229767	-53583
RWS Sub Division	20-Oct-21	127649	74066	53583
RWS Sub Division	21-Oct-21	51725	64341	-12616
RWS Sub Division	22-Oct-21	82820	89207	-6387
RWS Sub Division	23-Oct-21	64341	82820	-18479
RWS Sub Division	25-Oct-21	104957	67475	37482
RWS Sub Division	29-Oct-21	131796	145059	-13263
RWS Sub Division	2-Nov-21	98912	94023	4889
RWS Sub Division	3-Nov-21	68027	51140	16887
RWS Sub Division	5-Nov-21	197918	208815	-10897
RWS Sub Division	6-Nov-21	88945	47040	41905
RWS Sub Division	8-Nov-21	147283	174398	-27115
RWS Sub Division	13-Dec-21	159586	149926	9660
RWS Sub Division	14-Dec-21	137984	124694	13290
RWS Sub Division	15-Dec-21	175805		175805
RWS Sub Division	16-Dec-21	111865		111865
RWS Sub Division	17-Dec-21	137136	399350	-262214
RWS Sub Division	18-Dec-21	96981	107632	-10651
RWS Sub Division	13-Jan-22	160019	146789	13230
RWS Sub Division	15-Feb-22	127004	134233	-7229
RWS Sub Division	18-Feb-22	165474	155499	9975
RWS Sub Division	19-Feb-22	93969	82839	11130
RWS Sub Division	23-Feb-22	141480	92974	48506
RWS Sub Division	24-Feb-22	111089	108884	2205
RWS Sub Division	25-Feb-22	94687		94687
RWS Sub Division	26-Feb-22	86588	181275	-94687



RWS Sub Division	7-Mar-22	153529	120559	32970
RWS Sub Division	10-Mar-22	77294	63719	13575
RWS Sub Division	14-Mar-22	127973	104823	23150
RWS Sub Division	25-Mar-22	103534		103534
RWS Sub Division	26-Mar-22	118503		118503
RWS Sub Division	28-Mar-22	1200		1200
RWS Sub Division	29-Mar-22	6730	205034	-198304
RWS Sub Division	30-Mar-22	209083	210093	-1010

## **PART II B - Other Irregularities**

### **I .Name of work : State Plan 2018-19 – Improving water supply to Pallimalakunnu – Laying 200 mm DI pipe.**

Administrative Sanction was accorded for the above work vide Order No. GO(Rt)No. 615/2018/WRD of 2018-19 dated 20/08/2018 for Rs.229 Lakhs and Technical Sanction was issued vide Order No. TS No. 2070/2018-19 dated 27/09/2018 of SGPDC, KKD for Rs.75.30 Lakhs. The subject work was awarded to Sri. Jeshil.P, Palat House, Malaparamba, Kozhikode-9 for Rs. 26,20,889/- which is 10% above of the tendered PAC vide Work Order No. EE/PHD/KKD/D4-9936/2018 dated 13/03/2019 of Executive Engineer, PH Division, Kozhikode with time limit 6 months, for the completion of work, from the date of handing over the site.

As per GO.(P)No. 295/15/Fin dated 15/07/2015, at least 50% of the deposit shall be collected in the form of Treasury Fixed Deposit and rest as per revised PWD manual. But in the subject work, security deposit is seen collected as post office deposit as Account No. AA39950882 dated 28/05/2019 for Rs. 1,32,000/- of Assistant Post Master, Calicut Civil Station Head Post Office. Remarks on the observations shall be reported to audit.

The agreement was executed for the work vide Agreement No. EE/PHD/KKD/3/2019-20 dated 28/05/2019. As per the work order, due date of agreement is 28/03/2019. But the Contractor has executed the agreement only on 28/05/2019. As per 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. 25,000/-. Fine for delayed execution of agreement is not seen effected. This may be recovered from the Contractor and intimated to audit.

### **II. Name of work : Renovation of existing civil structures owned by KWA – CWSS – Special repairs & modification to Dormitory building near Cheif Engineer's Office, Malaparamba.**

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#### **Performance Guarantee**

As per the GO(P)No. 295/15/Fin dated 05/07/2015, the security deposit amount has to be submitted by the selected bidder at the time of executing contract agreement, at least 50% of the deposit amount shall be collected in the form of Treasury Fixed Deposit and the rest in the form of bank guarantee and or any other forms prescribed in the revised PWD Manual. But in the work



order, this provision is not seen incorporated. Hence it may explained as to whether the said Government Order is complied with.

**III. NAME OF WORK : DW – WSS to Thadappambha IHDP colony in Mukkum Municipality – Construction of 35 KL capacity 3 m OHSR, laying part of pumping main and distribution line, erecting 15HP pump set and well protection work –**

**Reg**

Technical sanction was issued to the above work for Rs.25,00,000/- vide Order No. TS/2018-2019/2018/7042 dated 13/09/2018 of Executive Engineer, PH Division, Kozhikode. The total amount of work done was Rs. 22,70,776/-. As such the Centage charge should be Rs. 2,27,078/-. But on verification of the bill, it is seen that Rs.1,58,297/- is deducted as Centage charge. The short collection of Centage charge may be recovered and intimated to audit.

**IV . Name of work : AMRUT-2015-16-Kozhikode WSS – Renovation of distribution system – Construction of valve chambers, inter linking of distribution lines, installation of water meters etc in Kozhikode Corporation – Package VI.**

Name of Contractor : Sri. Zubair V

Agreement No. SE/PHC/KKD/06/2017-18 dated 21/12/2017

Time of completion – 1 month

Date of Completion – 28/02/2019

Subject work was awarded to Sri. Zubair.V, Contractor for Rs. 53,70,172/- vide Work Order No. SE/KKD/D3-3762(F)/2016 dated 30/11/2017 of Superintending Engineer, P H Circle, Kozhikode with a time limit of 9 months for the completion of work, which expired on 29/08/2018. But the work was completed only on 28/02/2019. Hence there has been a delay of 6 months and 2 days. On verification of the file it is seen that time extension is sanctioned without imposing any fine.

As per PWD Manual 2012 the extension of the time of completion that can be granted at a time shall not exceed 25% of the original time as 6 months which was is less the maximum extension that can be granted for a work shall be limited to half of the original time of completion.

It is also seen that, during the payment of 1<sup>st</sup> and Part Bill, retention amount has not been recovered. As per GO(P)No. A20/15/Fin dated 28/09/2015, retention amount @ 10% of the gross amount of each remaining bill shall be retained. Non compliance of the above Government Order may be reported to audit.

On verification of MAS, it is seen that 180mm dia PVC pipe 8 kg/cm<sup>2</sup> was supplied for a total length of 2598m and utilized for the work was 2520m. A balance of 78m 180 mm dia PVC pipe is returned to KWA store via MRN No. 70A dated 25/03/2019. But on verification of BIN Card Register and PSL Register the item is not seen entered. The same may be entered and intimated to audit.

**V. Retaining of huge amount in Bank Accounts**

On scrutiny of the following bank accounts,

Sl. No	Bank Account Number	Amount (31/03/2022)
1	22900100007298 (AMRUT)	Rs.1,15,62,846



2	671144298448 (Deposit)	Rs.7,71,13,256
3	671145702039 (Capital)	Rs.25,24,971
4	67000683919 (Salary)	Rs.54,95,972

It is noticed that huge amounts are maintained as balance as on 31/03/2022. As per Circular No. 38/2012/DYAM/FIN/KWA dated 25/10/2013 of the MD, it was directed that the outstanding balances maintained in the accounts of the field offices shall be transferred to Head Office by drawing a cheque in favour of FM&CAO, KWA A/C No. 3340868329 with SBI, Althara Junction, Vellayambalam.

In this Circular it is also mentioned that maximum amount maintainable under deposit of a particular Division is 25 Lakhs. But this Division has retained amount above this limit. This is a clear violation of the said Circular. The directions of the circular shall be strictly complied with. Report on action taken and reason, if any, for noncompliance shall be intimated to the audit.

#### **VI. Deposit Work – Huge amount balance with KWA**

KWA has been entrusted with carrying out works related to water supply of Local Bodies, Govt. Institutions and Private Agencies etc. Usually on receipt of the application, the Executive Engineer shall prepare a feasibility report and if the proposal is feasible prepare a detailed estimate for the work/schemes including Centage charges applicable for the work. The detailed estimate would then be intimated to the depositor and after remitting requisite amount, Executive Engineer of Kerala Water Authority shall execute an agreement stating clearly the scope of work, estimate amount, time of completion, availability of land etc. The agreement also contains the provisions for settlement of excess expenditure or excess payment made by the depositor. The Executive Engineer is the custodian of the deposit amount. On receipt of the deposit amount the Executive Engineer shall record the same in a register maintained in the Division Office and transfer the deposit amount to the account held by the FM&CAO.

On verifying the Deposit Work Register maintained by the PH Division, Kozhikode there is no ample proof to inspect the receipted amount except a register is maintained showing the expenditure of the work and balance amount with KWA after the execution of the said work. On random verification of the Deposit Work Register for the period from 2017-18 to 2021-22, it is noted that huge amount is left balance with KWA after the completion of work. The same amount may be verified and transferred to the concerned Local Bodies and the details may be reported to audit.

#### **VII . Non-revalidating the time barred Security Deposit**

On verification of Security Deposit Register, it is noted that many overdue Security Deposits are kept in the custody of this office without proper revalidation. The Executive Engineer may be directed to take immediate action for revalidating the same and the action taken may be intimated to the audit, failing which, the same shall be treated as the liability of the concerned official. The details are as follows:

Jeshil.P, Contractor	TD one year
1. DW-Extension of pipeline at Karikunna area	40257202000042 at 10/02/2020 for Rs. 17,000/-



II	<u>Abdul Nazar, Contractor</u>  1. DW-2013-14-Balance work – Project No. 328/14 and 437/14 2. E-Abacus – Construction of Cash Counter at KWA Office	TD A/c No. 3567043978 dtd 15/03/2017 for Rs. 84,800/- CR125 on dtd 23/01/2017 1/2017 Rs. 6,300/-
III	<u>K. Rameshan, Contractor</u>  1. Functioning of Blue Brigade under PH Division, KKD on 2017-18. 2. DW – Koduvally Block providing individual WC to SC colony 3. State Plan-20-Rehabilitation work at UWSS 4. RMC-Mace of RWSS to Karanthoor and Ambramala various pipe lines JICA DIP in Kottakkunnu 5. Annual Mace of CWSS for 20-21 in CLT, Corporation	2 year A/c No. 269530 dtd 12/10/15 for Rs. 31,600/- A/c No. 799010500931537 dtd 07/12/2020 for Rs. 1,09,00/- A/c No. 799010500946052 dtd 22/02/2020 fo Rs. 33,200/- FD No. JL0014971 dtd 08/10/2020 for Rs. 91,600/- SD A/c No. 799010501196907 dtd 08/10/2020 for Rs 1,28,000/-
IV	<u>K. Rajesh, Contractor</u>  1. MLASDF 16-17 extension of pipeline Kanikulangara Meethal Ward 22 - CLT, Corporation  DW – PMSUSPP-II Koduvally – Block Pallipadi – relaying of pipeline from 350 to 1810	1. 2 year TD A/c. No. 3873109405 dtd 30/12/2017 for Rs. 14,000/- 2. 60 days TD A/c No. 37443258556 dtd 28/12/2017 for Rs. 34,100/-  A/c No. 4453423881 dtd 13/06/2019 for Rs. 33,600/-
V	<u>C.K.Ramachandran, Contractor</u>  1. DRW-19-RWSS to Mavoor- Extension of 75 mm pipeline in Palliyal in Mavvor Pt. 2. DRW-19 – Pipeline extension work to Puthiyathkavu- Thempurakkad area	TD 2 year – 799010500801264 dtd 28/10/19 for Rs.19,000/- TD 2 year – 799010500801309 dtd 28/10/19 for Rs. 19,000/-
VI	<u>M. Velayudhan, Contractor</u>  1. DW – Construction of 35 KL capacity 3 m OHSR – Laying part of pumping main and distribution line	2 year TD A/c No. 4172895181 dtd 15/10/18 for Rs. 1,09,200/-
VII	<u>K.P Rajan, Contractor</u> 1) Water supply to specified institution 16-17-WSS to Medical College	2 year TD A/c No. AA083274 dtd 10/07/17 for Rs.75,000/-





VIII	<u>Zubair.V</u> 1. DW- Laying 160 mm & 75 mm PVC pipe for water connection to land mark - Methottuthazham	2 year TD A/c No. 79901050019-6920 Rs.1,23,400/-
IX	<u>Sidhik K P, Contractor</u> 1. CWSS-Plan fund-Leakage of 500 mm HDPE pipe at river crossing replacing the 500mm HDPE pipe across Tengilakadavu river	TD for 2 year A/c No. 3843362489 dtd 05/12/17 Rs. 68,200/-
X	<u>M. Abdul Nazar, Contractor</u> 1) DW – Kizhakoath-Extension of pipeline at Moonammal area	2 year TD A/c No. 3983554942 dtd 21/03/2018 for Rs.53,200/-

Action may be taken to renew the time barred securities in respect of works not completed.

### VIII. Non-collection of Security Deposit in the form of Treasury Fixed Deposit

As per GO(P)No. 295/15/Fin dated 15/07/2015, it is clarified that the Performance Security Deposit referred to in the Govt. Order is the security deposit amount to be remitted by the selected bidder at the time of executing contract agreement. The rate of this deposit is fixed at 5 % of the contract value (agreed rate) and the deposit shall be retained till the expiry of defect liability period. At least 50% of these deposits shall be collected in the form of Treasury Fixed Deposit and the rest as per revised PWD Manual.

The following cases, the above said orders were not seen complied.

Sl. No	Agreement No	Agreed PAC Rs.	5% of SD amount Rs.	50% TSD	Remarks
1	EE/PHD/KKD/2/2019-20 27/05/19	27,66,961/-	1,38,400/-	-	100% HPO
2	EE/PHD/KKD/06/2019-20 13/06/19	2,29,188/-	12,000/-	-	100% HPO
3	EE/PHD/KKD07/2019-20 13/06/19	8,55,935/-	33,600/-	-	100% HPO
4	EE/PHD/KKD/8/2019-20 05/07/19	29,42,060/-	70,000/-	-	100% HPO
5	EE/PHD/KKD/10/2019-20 09/07/19	44,23,036/-	1,66,00/-	-	100% HPO

On verifying the Security Deposit Register in PH Division, Kozhikode for the period from 2017-18 to 2019-20, it is noted that this Circular is not complied with. Most of the Security Deposits are from Banks/Post Office. Action taken for compliance with Government direction may be reported.

### IX. Non maintenance & Registers



**i. Test Result Register**

As per the Circular No. KWA/JP/SW/06/04 dated 31/10/2015 of MD, KWA has issued direction to maintain test result register for the materials used for all works under their jurisdiction with immediate effect and the updated register shall be made available. On verification of the work files huge quantity of various sizes of DI/PVC/GI pipes, pumps and motors are taken into account for the various works by obtaining test certificate received from suppliers/manufacturers and kept in the file. But this certificate was not seen entered in the register as directed by the Managing Director.

**ii. FA1 Register (Work Register)**

As per the Accounts Manual 1993 Chapter II A and PWD Code Rules, Work Register needs to be maintained by each Divisions to up keep the accounting system of related works with the details of expenditure incurred such as advertisement charges and all payments made to contractors in a separate folio. By Maintaining this register, the details of work and its up to date expenditure can be availed. PH Division, Kozhikode has not maintained this register, hence the up to date expenditures of each capital work cannot be assessed. Hence this register should be updated and action taken may be reported to audit.

**X. Non Remittance of Centage**

On verifying the Deposit Work Register kept in P H Division Kozhikode, it is noted that Centage amount of deposit works under the Division from 2017-18 till date is not remitted to Non Operative Account. The same may be remitted and reported to audit.

**XI . DCB**

i) On verification of DCB statement it is seen that an amount of 2038 lakhs is pending towards water charge as on 31/03/2022.

Domestic	- Rs.13,15,17,577/-
Non Domestic	- Rs. 69,028,639/-
Industrial	- Rs. 5,17,252/-
Special	- Rs. 27,22,024/-
Others	- Rs. 34457/-
Total	- Rs. 20,38,19,949/-

Urgent action should be taken to collect this amount and very special attention should be given to collect the arrear of special connections and intimate to audit.

ii) On verification of DCB it is seen that Closing Balance of water charge collection for Municipal Street Taps shows a negative balance of Rs.613509/-. The reason for the negative balance shall be reported to audit.

**XII. Reconciliation of Deposit Account (67144298448)**

On verification of reconciliation statement as on 31/03/2022, it is seen that cheques to the tune of Rs.9467218/- has been issued from the office but the amount has not been debited from the account. On detailed verification of List D in respect of the above payments comprising of eleven numbers of cheques, it is seen that the three cheques stated below has expired.

Cheque No	Date	Issued to	Amount(Rs)
201547	13/02/2020	Deshabhimani	1,27,23/-
201593	16/07/2020	Sec Mist Wood	1,66,337/-



310412	10/01/2022	Secretary, Kunnamangalam	2,10,167/-
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Urgent action should be taken to cancel these cheques and amount credited to the operative account at the earliest and intimated to audit.

### **XIII. Verification of Service Books:**

A test check of Service Books revealed following deficiencies:-

#### **I. Sijila.K.T, LD Typist**

On the verification of Service Book, it is seen that the incumbent was given ratio promotion with effect from 22/05/2018. The incumbent has entered in service on 23/05/2016 and her probation is declared only with effect from 23/05/2018. In this circumstances, the ratio promotion given before the declaration of probation is irregular.

#### **II. Abdul Shabeer.C, UD Clerk**

The incumbent has taken Paternity Leave from 24/06/2017 to 03/07/2017 for 10 days. But on calculation of Earned Leave (Page 114, 115), the period of Paternity Leave is not seen deducted from the duty days counted for Earned Leave. This is irregular. This shall be corrected and reported to audit.

#### **III. Divya.K, UD Clerk**

The incumbent has taken 7 days of Commuted Leave from 20/09/2019 to 26/09/2019. But on the calculation of Earned Leave, only 4 days of Commuted Leave has been deducted. This shall be corrected and reported to audit

### **XV. Issue of O & M Funds to Sub Divisions**

As per existing directions of the FM & CAO it was strictly directed that the payment of O&M funds are to be made through RTGS only to the bank account of the concerned contractors directly by the Executive Engineers and the same shall be not be transferred to Sub Divisions. This is reiterated vide Letter No .KWA/HO/FM/F1(C)/3702/2016 dated 09/04/2022. But, it is seen that for the period from 12/20 to 06/21, O&M funds has been transferred to Sub Divisions from this office. Non- compliance of the directions given by the above circular is brought to notice for correction action in future.

### **XVI. Verification of Trial Balance**

Security Deposit (2721) Rs.642346/-

EMD of Contractors (2731) Rs.6200/-

EMD of suppliers (2732) Rs.19000/-

As per KWA accounts Manual, account code 2721, 2731, 2732 are liability heads .Hence debit balance being maintained under these account heads are irregular. Reason for such debit balances under liability head may be stated.

The Balance of Treasury account (1513) maintained by PHDN Kozhikode as on 31.03.2022 was Rs.89333/- as per Trial Balance. The correctness of the closing balance need to be verified with Treasury Pass Book.

The following inventories has credit balance in the trial balance of PHDN Kozhikode as on



31.03.2022

1313- Stock of pipes RS.4891278/-  
1319-Stock of others Rs.330792/-  
1333-Stock of lubricants Rs.18404/-  
1339-stock of other consumables Rs.189502/-

As per the KWA account code these are the asset head .Hence maintaining liability under these account heads is irregular. The reasons for such credit balances under these account heads may be stated.

The Balance of Cheque in transit-1521 maintained by PHDN Kozhikode as on 31.03.2022 was Rs.2899217/-(cr) as per Trial Balance. The details of the cheques in transit and correctness of the closing balance shall be reported.

### **RWS Sub Division, Kozhikode**

#### **I. INCOME TAX**

On verification of Income Tax remittance register of Contractors bill, it is seen that the amount deducted towards income tax from the Contractor's bill has not been remitted in bank within the stipulated time.

Date of Payment	Amount	Payment mode
11/2018	4778	12/02/2019
11/2018	5656	12/02/2019
01/2019	5832	12/02/2019
11/2019	2450	01/2020
03/2021	4197	06/05/2021
07/2021	3776	06/12/2021
08/2021	4040	06/12/2021
09/2021	4456	06/12/2021
10/2021	4145	06/12/2021
11/2021	4168	07/01/2022
01/2022	4336	28/4/2022
02/2022	4244	28/04/2022

Delay in remittance of Income tax shall lead to payment of fine to income tax Department. The reason for undue delay in remittance of Income Tax and the details of payment of fines, if any, imposed by the income tax department towards delayed remittance of tax shall be furnished to the audit.

#### **II. KCWWF**

As per Kerala Water Authority manual, one percentage from each bill of the contractors, shall be recovered towards KCWWF and the amount collected shall be remitted to Welfare Board. Out of the collected amount one percent should be retained in Kerala Water Authority towards collection charges. On verification of cash book from 04/2021 to 12/2021, no amount is seen



recovered from the Contractors bill. The reason for non-collection of recovery towards KCWWF shall be reported to audit.

### **III. Cheque Memo Register**

(i) On verification of Cheque Memo Register( page No.37 of Operative Account), it is seen that Cheque No.411711 dated 25/03/22 issued to M/s Noble Petroleum, HPC Dealer, Kottoli for Rs.37419/- is cancelled. The same has been re-issued on 21/04/2022 vide cheque No. 411767. But on cancellation of the Cheque dated 25/03/2022, the amount 37419/- is not seen recredited (debit cancellation) to the balance amount in the Cheque Memo Register. This shall be corrected and reported to audit. Further, it is seen that all the balances in the Cheque Memo Register is entered with Pencil. This is Irregular. This shall be corrected and reported to audit.

ii) It is also seen that fund allotted by FM & CAO through online payment as on 06/08/2020 for Rs.1,00,037/-. The entry is seen missing in the Cheque Memo Register. This error may be rectified and reported to audit.

### **IV. Verification of Service Book**

Rajesh. R. LD Clerk :- The incumbent has joined duty on the FN of 10/08/2007 and his probation declared on the FN of 10/08/2009. But Increment sanctioned with effect from 01/08/2009. This is irregular. Any excess payment made to the incumbent shall be recovered and intimated to audit.

### **V. Submission of monthly accounts**

It is seen that the RWS Sub Division has physically submitted monthly accounts only up to 02/2022. The reason for delay in submitting monthly accounts shall be report to audit.

### **VI. Faulty Water Meters**

On verification it is seen that total number of consumers as on 31/03/2021 is 98757. Out of this 722 connections have faulty water meters. Urgent action should be taken to replace the faulty water meters under intimation to audit.

### **VII Reconciliation of Bank Accounts**

The reconciliation is not done for the month of 03/2022. The reason shall be submitted to audit. Further it is seen that, on verification of reconciliation statement for the month of 02/2022(6700683908) , the amount credited by bank as per list C but not accounted in cash book is Rs.3,80,217/-. The details are as shown below

Date of credit in the Bank Account	Description of fund	Amount(Rs)
Before 12/2019		55756/-
10/09/2021	HR Bank Credit	73,343/-
28/09/2021	Bank Interest	8933/-
11/10/2021	Neft Bank credit	1,80,341/-
25/12/2021	Bank Interest	12,406/-
02/12/2021	Fund	64,500/-
08/12/2021	Fund	35,084/-
	Fund	94,500/-
28/02/2022	Fund	17,654/
Total		3,80,217/-

The reason for not entering the amount in the cash Book and undue delay in updating the Cash



Book shall be reported to audit.

### **VIII. Non Remittance of Interest**

The following amounts were credited by bank in to the account No.6700683908 as noted below

Date	Amount of interest (Rs)
25/03/2020	4903/-
25/06/2020	4974/-
30/09/2020	2956/-
31/12/2020	4754/-
31/03/2021	5765/-
30/06/2021	8851/-
30/09/2021	8933/-
31/12/2021	12406/-
31/03/2022	8958/-
<b>TOTAL</b>	<b>62500/-</b>

The Bank interest accrued in the SB Account shall be up dated in the Cheque Memo Register with all details. Such amounts shall be remitted to NOP account and details of remittance shall be intimated to audit.

### **IX. Stamp Account**

On Verification of Stamp Account Register, it is seen that the stamp purchased worth Rs.3000/- vide Cheque No. 411492 dated 12/08/2021 is not seen entered. The reason for the same shall be explained to audit.

### **X.Huge Expenditure towards HR Wages**

On verification of records and Trial Balance for the last three years, it is seen that huge expenditure towards HR wages and s sudden increase in the year 2021-2022. The details for the last 3 years as shown below.

Year	Amount
2019 - 2020	Rs.46,72,700/-
2020 - 2021	Rs.51,97,913/-
2021 - 2022	Rs.73,95,966/
<b>Total</b>	<b>Rs.1,72,66,579/-</b>

The reason for huge expenditure and sudden surge of H R wages for the year 2021-2022 may be explained to audit and category wise details of HR hands engaged during this period shall also be intimated to audit.

### **XI. Verification of Trial Balance**

1. As per Accounts Manual 1123 is an asset head, the credit balance being maintained under thsesse head of Rs.3652/-is irregular.. Reason for the credit balance may be stated.

2. Sundry Debtors.

1411-Rs.24897461/-



1412-Rs.14013536/-

1416-Rs.874056/-

The debtors carried forward as closing balance as on 03/2022 in books of accounts (Trial balance) were different from the debtors outstanding in the DCB statements. The remarks on the same may be stated.

3. Bank balance

1511A –Rs.874056

1511C –Rs.939637 (CR)

Bank balance as per Cash book and Trial balance were different .The remarks on the same may be stated.

4.2811-Rs.4487081/-

2812-RS.2261565/-

Reason for balance in the above head of account may be stated

5.2281-19982(Dr)

Depreciation reserve was created in head office only sub division has no right to create Depreciation reserve. Hence the reason for creating depreciation reserve for furniture may be stated.

6. WCD from Corporations.(2745) Rs.27615/-

DWWS from Panchayats(2763) Rs.47185/-

DWWS from Govt departments (2768) Rs.33600/-

TDS from Contractors (2841) Rs.650362/-

As per KWA accounts Manual, account code 2745, 2763, 2768, and 2841 are liability heads .Hence debit balance being maintained under these account heads is irregular. Reason for such debit balance s under liability head may be stated.

### **Distribution Sub Division No.I, West Hill, Kozhikode**

A test check of Service Books revealed following deficiencies:-

#### **I. Service Book**

##### **i. Non-Deducting Paternity leave from Earned Leave Account.**

The following two incumbents have availed Paternity leave as noted against their name. But the same has not been deducted from the duty days calculated for computing Earned Leave. The Earned leave account may be recalculated and intimate to Audit.

(1).Sri.Prakshan Parammel (Head Clerk)

Paternity Leave for 10 days from 27/09/2012 to 06/10/2012

(2). Sri Sunil Kumar T P (Head Fitter)

Paternity Leave for 10 days from 01/09/2013 to 10/09/2013.

#### **II , Reconciliation of Bank Accounts**

On verification of the Bank Reconciliation statement for 03/2022 in respect of the account No.57023867215( Non operative Account), it is seen that the amount credited in e-Abacus but not deposited to bank as per list A is Rs.26,301/-. The details of E Abacus entry regarding the corresponding cheques in List A ( cheque presented but not accounted in bank) shall also be reported to audit.

#### **III. Treasury Account**

On verification of the Cash Book, an amount of Rs.17406/- is seen kept as 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 interest till date to Non Operative account and intimated to audit.

#### **IV. Non Maintenance of Meter Reading Check Report**

Para XIV(1,2) regarding Duties and Responsibilities of Meter Inspector of KWA, Duties and Regulations 1999 lays down that

- 1) The Meter Inspector shall conduct periodical inspection of water meters and submit report regarding the proper maintenance and correctness of the meter readings.
- 2) Keep a record of working areas of the Meter Readers under his control and make a minimum check of 5% of the reading taken by the Meter Readers and submit weekly progress report to the office.

However, such reports by the Meter Inspector is not seen submitted to this Sub Division, specific reply may be furnished to the audit.

#### **Head Works Sub Division, Kozhikode**

##### **1. Non realization of Arrears from Medical College, Kozhikode**

It is seen that an amount of Rs.1,72,62,332/- as water charge arrears is pending in the connection MDB1 (Medical college, Kozhikode) for a long period. Further sewage water connection charge to the tune of Rs.190104/- is pending. Urgent and strict measures shall be initiated to realize such huge arrears and action taken shall be reported to audit.

##### **2. DCB**

On verification of DCB for the month of 03/22, it is noticed that an amount of Rs.17227/- is in the credit for water charge of domestic connections. The reason for the negative balance may be explained to audit.

##### **3.Camp Shed/Guest House**

On verification of the records of the Camp Shed, it is found that the O/o the Assistant Engineer, Head Works Section who is in charge of the Camp Shed is not in full control of the maintenance and day to day activities of the Camp Shed. The records of allotment and collection of rent of the Camp Shed is been kept and handled by the HR staff who has been in charge for a long period. There is no supervision from the part of the office in these matters. The record of allotment of Guest House, details of the guests, period of stay and details of rent remitted shall be strictly maintained in proper format by the O/o the Assistant Engineer under the official control of the Assistant Engineer.

#### **Head Works Sub Division, Peruvannamoozhy**

##### **I. KCWWF**

As per Kerala Water Authority manual, one percentage from each bill of the contractors shall be recovered towards KCWWF and the amount collected shall be remitted to the welfare fund in the following month before 10<sup>th</sup>. But the amount deducted towards KCWWF from September 2021 to March, 2022 (25667) is not seen remitted to KCWWF account till date. The reason may be explained to audit.

##### **II. Verification of Service Books**

A test check of Service Books revealed following deficiencies:-

###### **(i) Non-Deducting Paternity leave from Earned Leave Account.**

The following two incumbents have availed Paternity leave as noted against their name. But the same has not deducted from the duty days calculated for computing Earned Leave. The Earned leave account may be recalculated and intimate to Audit.





(1).Sri.Shinith.T.P (Office Attendant)

Paternity Leave for 10 days from 01/03/2018 to 10/03/2018

(2). Sri Riyasudheen (Operator)

Paternity Leave for 10 days from 01/08/2020 to 10/08/2020

**(ii). Non-Deduction of Commuted Leave**

Sri.Sajeesh.P.K, Operator has availed Commuted Leave for 5 days from 24/03/2021 to 28/03/2021. But at the time of calculating Earned Leave for the period from 01/04/2020 to 31/03/2021, the availed commuted leave for 5 days has not been deducted from the calculation of Earned Leave. Hence the accounting of Earned Leave should be regularized and intimated to audit.

**III. Non Operating Account**

It is seen that the Sub Division has not maintained a Non Operative account till date. Hence the Bank Interest and other receipts due to KWA is kept pending in the Operative Account . It is directed that immediate action shall be taken to open a Non Operative Account and to remit the amounts due to KWA in that account and intimate action taken to the audit.

**Distribution Sub Division No .II. Sarovaram****I. NON OPERATIVE ACCOUNT – RECONCILIATION**

On verification of bank statement and cash book as on 31/03/2022, it is seen that there is a difference of 188136 as shown below.

Bank A/c No	Balance as per Bank Account	Balance as per cash book	Difference
57023867180	60664	248800	188136

On verification of List A, all entries have been made in detail but for an amount of Rs. 38679 /- which is shown as opening balance but has no further details. The details regarding the opening balance of 38679/- shall be submitted to audit.

**II. QUOTATION REGISTERS**

1. On verification of quotation registers kept in the Distribution Sub Division No.II, Sarovaram, it is noticed that some quotations were passed beyond the delegation of powers vide under Order No: KWA/HO/WN/33/97(B) Dated 15/09/2012 as detailed below.
  1. Quotation No: 01/2021-2022 Dated 08/04/2021 for Rs. 144560/-
  2. Quotation No: 02/2021-22 Dated 08/04/2021 for Rs. 112000/-
  3. Quotation No: 19/2021-22 Dated 07/05/2021 for Rs. 98556/-
  4. Quotation No: 20/2021-2022 Dated 07/05/2021 for Rs. 67430/-
  5. Quotation No: 65/2021-2022 Dated 27/07/2021 for Rs. 110636/-
  6. Quotation No: 66/2021-2022 Dated 29/07/2021 for Rs. 71175/-
  7. Quotation No: 100/2021-22 Dated 20/09/2021 for Rs. 51906/-
  8. Quotation No: 102/2021-22 Dated 22/09/2021 for Rs. 248833/-



9. Quotation No: 111/2021-2022 Dated 29/09/2021 for Rs. 170406/-

Remarks may be submitted to audit.

2. It is also noted that the following quotations, the quoted amount is not entered in the registers.

1. Quotation No: 99/2021-2022 Dated: 18/09/2021
2. Quotation No: 101/2021-2022 Dated 21/09/2021
3. Quotation No: 105/2021-2022 Dated 27/09/2021
4. Quotation No: 106/2021-2022 Dated 27/09/2021
5. Quotation No: 109/2021-2022 Dated 29/09/2021
6. Quotation No: 110/2021-2022 Dated 29/9/21

3. Quotation No: 7/2021-2022, No details has been entered in the register and Head of Office has not authenticate the page.

**III . Bank Interest – A/c.No.67000683953**

25.03.2022	7093
30.12.2021	7214
25.09.2021	6424
31.05.2021	4212
30.06.2021	7001
31.12.2020	3695
12.10.2020	5051
24.08.2020	1351
<b>TOTAL</b>	<b>42041</b>

The details of Bank interest from August 2020 to March, 2022 has been verified and the interest amount comes to Rs.42,041/- which is not remitted to NOP account The remaining period shall be verified and all amounts recived as bank interest as per bank statement shall be remitted to NOP A/c and intimated to Audit.

**IV. Non-Revalidating the time barred security/EMD Deposit**

On verification of EMD/Security Deposit Register, it is noted that many over due EMD/Security Deposits of more than three years are kept in the custody of this office without revalidating. Assistant Executive Engineer shall take immediate action for revalidating the same at the earliest and intimate to audit.

Sl No	Date of Receipt	No.	Amount	Source
1	3/12/2012	111290	600	Post Office
2	10/01/2013	422	2800	Dist.Co-Op.Bank
3	10/01/2013	8490	2750	Dist.Co-Op.Bank
4	15/01/2013	646024	2500	SBT, Calicut
5	15/01/2013	646025	2600	SBT, Calicut
6	30/01/2013	4575	1000	Dist.Co-Op.Bank



7	30/01/2013	4572	1000	Dist.Co-Op.Bank
8	30/01/2013	4573	1000	Dist.Co-Op.Bank
9	30/01/2013	4574	1000	Dist.Co-Op.Bank
10	27/05/2013	143928	2800	Bank
11	28/12/2013	784572236	1000	Post Office
12	28/12/2013	784572237	1000	Post Office
13	28/12/2013	37BB176472	500	Post Office
14	20/01/2014	5004	1450	-
15	20/01/2014	5000	1450	-
16	20/01/2014	5006	1100	-
17	20/01/2014	5002	1100	-
18	20/01/2014	5003	1400	-
19	20/01/2014	4999	1400	-
20	20/01/2014	5001	1650	-
21	20/01/2014	5005	1650	-
22	26/02/2014	547583	3750	Union bank of India
23	26/02/2014	548976	2000	Union bank of India
24	15/04/2016	3250802790	9000	Post Office
25	31/05/2016	3282069277	4600	Post Office
26	31/05/2016	5621	3200	Post Office

#### **V. Stamp Account Report**

On verification of the Cash Book for the financial year 2021-22, it is seen that stamps were purchased for an amount of Rs.16250/-. But on verification of the Stamp Account register kept in this office, it is seen that the purchase was made only for Rs.15000/-. A shortage of Rs.1250/- is seen as per the Stamp Account Register. Reason for discrepancy may be explained to audit.

#### **VI. Pending Paras**

38 Numbers para in Local Audit Reports of AG are seen pending at PH Division Kozhikode. Urgent action shall be initiated to clear the objections and furnish replies so as to drop the pending audit Paras at the earliest. Action taken shall be intimated to audit.

#### **PART III**

##### **Best practices noted during the course of audit**

Substantial points were not observed.

#### **PART IV**

There was whole hearted co-operation on the part of the PH Division, Kozhikode and its subordinate offices for the satisfactory conduct of audit. The records and documents called for were produced for verification in due time. The audit party expresses its gratitude for the co-operation extended by the Executive Engineer and staff for the smooth conduct of the audit.





The document is digitally approved. Hence signature is not needed.