# 'ജലം ജീവാമൃതം'

Mobile/ Whatsapp: +9194959 98258 Website:http://www.kwa.kerala.gov.in



Tel: 0471 2738300 Consumer Helpline Number 1916 [24X7] [Toll Free] 1916cckwa@gmail.com

# കേരള വാട്ടർ അതോറിറ്റി

ജലഭവൻ, വാട്ടർ അതോറിറ്റി ക്യാംപസ് വെള്ളയമ്പലം

തീയതി: 20.10.2022

നമ്പർ. 28243/DA1(AUDIT)/2022/കെ ഡബ്ല്യ എ

പ്രേഷകൻ

ഫിനാൻസ് മാനേജർ & ചീഫ് അക്കൗണ്ട്സ് ഓഫീസർ

സ്വീകർത്താവ്

എക്സിക്യൂട്ടീവ് എഞ്ചിനീയർ പി എച്ചു ഡിവിഷൻ കേരള വാട്ടർ അതോറിറ്റി പാലക്കാട്

വിഷയം:- കേരള ജല അതോറിറ്റി - ആഭ്യന്തര ഓഡിറ്റ് വിഭാഗം - പി എച്ചു ഡിവിഷൻ പാലക്കാടിന്റെ 1 .04 .2014 മുതൽ 31 .03 .2022 വരെയുള്ള ഇന്റർനല് ഓഡിറ്റ് റിപ്പോർട് -മറുപടി സമർപ്പിക്കുന്നതിനായി അയക്കുന്നത് സംബന്ധിച്ച്

സൂചന:- താങ്കളുടെ കാര്യാലയത്തിൽ 19 .09 .2022 മുതൽ 30 .09 .2022 വരെ നടത്തിയ ആഭ്യന്തര ആഡിറ്റ്

താങ്കളുടെ കാര്യാലയത്തിൽ 19.09.2022 മുതൽ 30.09.2022 വരെ നടത്തിയ ആഭ്യന്തര ആഡിറ്റിന്റെ റിപ്പോർട്ട് അയച്ചു നൽകുന്നു ഇതിന്മേൽ താങ്കളുടെ വൃക്തമായ അഭിപ്രായത്തോടുകൂടിയുള്ള മറുപടി രണ്ടാഴ്ചക്കുള്ളിൽ ഈ കാര്യാലയത്തിൽ അയച്ചു നൽകേണ്ടതാണ്. റിപ്പോർട്ടിൽ സൂചിപ്പിച്ചിട്ടുള്ള ഫിനാൻസ് സംബദ്ധമായ ഓഡിറ്റ് പരാമർശങ്ങൾക്ക് അടിയന്തിരമായി തിരുത്തൽ നടപടികൾ സ്വീകരിക്കേണ്ടതാണ്.

വിശ്വസ്തതയോടെ, ഷിജിത്ത് വി ഫിനാൻസ് മാനേജർ & ചീഫ് അക്കൗണ്ട്സ് ഓഫീസർ

ഉള്ളടക്കം:

ആഡിറ്റ് റിപ്പോർട്ട്



# KERALA WATER AUTHORITY

Internal Audit Wing

# Internal Audit Report PH DIVISION,PALAKKAD

PERIOD OF AUDIT: 19.09.2022 TO 30.09.2022 PERIOD COVERED: 01.04.2014 TO 31.03.2022

# **Audit Team**

SRI. T K ABDUL BASHEER, INTERNAL AUDITOR SRI. APK BALAKRISHNAN, ACCOUNTS OFFICER SRI. S V SIVAKUMAR , HEAD CLERK



# Part I

# A. Introduction

PH Division Palakkad consists of three Subdivisions, viz PH Subdivision Palakkad, PH Subdivision Alathoor and PH Subdivision Chittoor and seven section offices viz Aug Section Palakkad, PWS section, Malampuzha ,PH section Chittoor, PH Section Nenmara, PH section Kozhinjampara, PH Section Alathoor and PH section Kuzhalmannam. The Division has 192666 live connections in these seven sections.

**B** Officers in charge

B Office	ers in charge		
SI. No.	Executive Engineer	From	То
1	P. S. Aravindakshan	01-04-2014	02-06-2014
2	R. Jayachandran	02-06-2014	10-11-2014
3	V. M. Prakasan	10-11-2014	10-08-2016
4	Mary Cherian (TA-full Addl. Charge)	10-08-2016	22-08-2016
5	R. Jayachandran	22-08-2016	14-06-2019
6	A. S. Raju (AEE. Full Addl. Charge)	15-06-2019	19-06-2019
7	E. N. Surendran	19-06-2019	09-12-2019
8	P. R. Padmini (TA-full Addl. Charge)	10-12-2019	11-12-2019
9	V. V. Sivaraman	11-12-2019	12-06-2020
10	A. S. Raju (AEE. Full Addl. Charge)	13-06-2020	17-06-2020
11	Rathish Kumar. S	18-06-2020	13-08-2020
12	A. S. Raju (AEE. Full Addl. Charge)	13-08-2020	23-08-2020
13	Thomas John	24-08-2020	28-04-2021
14	A. S. Raju (AEE. Full Addl. Charge)	29-04-2021	10-06-2021
15	V. V. Sivaraman	11-06-2021	01-10-2021
16	E. Rajesh (AEE. Full Addl. Charge)	02-10-2021	24-10-2021
17	P. A Suma (P. A to SE full Addl. Charge)	25-10-2021	14-11-2021
18	M. S. Ansal John	15-11-2021	Onwards
	Technical Assistant	•	
1	P. A Suma	01-04-2014	15-09-2015
2	R. Venugopal (Addl. Charge)	15-09-2015	18-01-2016
3	M. S. Babu (AEE. Addl. Charge)	18-01-2016	29-01-2016
4	M. Saleem kumar (AEE. Addl. Charge)	29-01-2016	06-02-2016
5	Mary Cherian	06-02-2016	06-02-2016
6	M. Saleem kumar (AEE. Addl. Charge)	06-02-2016	15-02-2016
7	R. Venugopal (AE. Addl. Charge)	15-02-2016	01-04-2016



8	Mary Cherian	01-04-2016	29-07-2017
9	P. R. Padmini	09-10-2017	Onwards
	Divisional Accounts Officer		
1	A. Manikandan	23-12-2011	20-06-2015
2	K. N. Hari (Addl. Charge)	20-06-2015	17-08-2015
3	P. Sasikumar	17-08-2015	08-11-2016
4	V. K. Sudhakaran (JS. Addl. Charge)	08-11-2016	16-11-2016
5	Elsy Varghese	17-11-2016	31-05-2017
6	V. K. Sudhakaran (JS. Addl. Charge)	01-06-2017	27-06-2017
7	B. Justus	27-06-2017	21-05-2018
8	V. K. Sudhakaran (JS. Addl. Charge)	22-05-2018	31-10-2018
9	V. R. Devadas	01-11-2018	03-09-2019
10	K. Madhavankutty (HC. Addl. Charge)	04-09-2019	06-09-2019
11	S. C. Vijayakumar	07-09-2019	31-05-2021
12	Biju Muraleedharan (Addl. Charge)	01-06-2021	16-08-2021
13	K. Madhavankutty (Addl. Charge)	17-08-2021	04-01-2022
14	A. Chandramohanan	05-01-2022	Onwards

**C Financial Analysis** 

C I ilialicial Allaly			
Year	2019 - 20	2020-21	2021-22
Estt Expenditure	1558.31	1588.69	1984.33
Contigencies	31.97	39.13	51.71
Capital Exp	561.02	3309.41	5136.51
Maintenance Expenditure	230.95	227.06	283.94

D Revenue analysis

	.*		
Year	2019 – 20 (Rs in Lakhs)	2020-21 (Rs in Lakhs)	2021-22 (Rs. In Lakhs)
Revenue Target	2500	2500	4538
Revenue Collection	2932.58	2531	2940
%of Achievement	116%	101%	64.79%



Closing Balance	2980.97	3691.99	4211.40
as on 31 st March	2900.97	3091.99	4211.40

# Part II

# A. Significant Audit Findings Nil

# **B. Other Audit Findings**

## I Inordinate Delay in executing Agreement

State Plan 2016-17- Pudussery Water supply scheme- Shifting of distribution main passing through rail coach factory- 160 mm pvc pipe part 2 -Balance work of Railway crossing with 350 mm dia casing pipe by horizontal drilling and its allied works

Contractor: Sri. Georgekutty

File Ref: KWA/PHD/PKD/D1-pipe replacement/MPZ/201617

The above said work was arranged vide eTender No. 19/22-23/EE/PH/PKD dt. 15/07/2022 and work order issued to the lowest bidder Sri. George kutty vide order No. KWA/PHD/D1-pipe Replacement/MPZ/2016-17 dt. 22/07/2022. The last date given for executing agreement is on 05/08/2022. But the agreement is not seen executed by the contractor even after the elapse of 2 months after the issue of the work order. As the scheme is not commissioned yet due to the delay in completing the railway crossing work, further delay in starting the work will lead to the denial of water supply to the beneficiaries. No reply furnished by the Division

Action taken against contractor/to start the work may be intimated.

# Il Non-imposing of fine for belated execution of Agreement

On verification of the following files fine for delay in execution of Agreement is not seen imposed.

Name of Work	Delay in Executing Agt.	Fine
JJM 2020-21 RWSS to Tarur- Quality improvement-Pipe line replacement and extension and providing FHTCs	34 days	₹15000

The reason for non imposing of fine is not mentioned in the file. Necessary action may be taken to recover the amount from the contractor and result intimated to audit. Similar cases if any may be verified and reported .

# III Revenue Collection –Delay in remitting Street tap water charge to Head office Account.

On Verification of Cash book for the month of March 2022 a total amount of street tap water charge received is ₹2660634/- via on line transfer from various Grama Panchayaths / Municipalities. But instead of transferring the full amount to Head office account, an amount of ₹ 2420205/- only is seen transferred to Head office. RA 25 is also prepared showing the direct



collection amount of ₹ 2420205/- only. Reason for not transferring the difference amount of ₹ 40429/- may be intimated to audit. The Division replied that Puthukkode GP remitted their monthly water charge of Street taps of ₹40429/- by two installments as ₹17281/- on 21.03.2022 and ₹23148/- on 25.03.2022. As the remittance is made through NEFT and as installments, the remitter was not identified. The same has has been identified and transferred to Head office Account on 29.06.2022 .Further it is noticed that revenue received against the water charges should be transferred to head office account on the next day itself. The delay in identifying the remitter and remitting the amount to head office account may be explained .

# IV Irregular sanctioning of increment Madhavankutty K, Junior Superintendent

The incumbent joined duty on the FN of 11.07.1996 and regularized on the same date. His probation in the cadre has been declared satisfactorily wef the AN of 20. 01.1999. The second increment sanctioned to the incumbent on 01.7.1998, before the declaration of probation, is irregular. Excess amount given on account of sanctioning of irregular increment may be recovered and intimated to Audit.

### V Auction of Unserviceable/Obsolete materials

Sanction has been accorded by the Superintending Engineer, PH Circle, Palakkad to auction the Obsolete/Unserviceable materials amounts to ₹ 15,78,726/-. As such e-auction was floated and four contractors who quoted highest value were selected and work order issued and directed them to remit the quoted amount. Two contractors M/s. V. K Scraps materials Karunagappally, Kollam and M/s Hamsa Traders, Alappuzha remitted the quoted amount and shifted the materials.

M/s. Lakshya Plastics, Mundur, Thrissur and Sri. Airesh P. R, Cherthala were not remitted the amount they have quoted, within the stipulated time.

Amount to be remitted within

1) M/s. Lakshya Plastics - 10/12/2021 2) Sri. Airesh P. R - 10/12/2021

Even after the lapse of 9 months, the Contractors have not remitted the amount to Kerala Water Authority. The EMD furnished by the Contractors have to be forfeited as per Rules. The same has not been done by the Division. Immediate action may be taken to forfeit the EMD and necessary action may be taken to issue work order to the next eligible contractor/re-tender.

# VI Non billing of connections resulted in heavy loss to KWA

On verification of the e-abacus, the following connections were not enrouted and billed which resulted if heavy loss to KWA.

PH Section Chittur

Domestic -263

Non Domestic - 2

PH Section Nenmara

Domestic - 155

Non domestic - 14



Immediate action may be taken to enroute these consumers and issue bills and realize the water charges and intimated to audit.

# VII Inaction in realizing huge arrears

On verification of the e-abacus, it is noticed that the following Consumers have huge arrears to be settled.

# **Chittur Section**

Consumers	Amount	Date of Disconnection
CTT/2414/N	239868	06/06/2022
CTT/3598/I	174935	01/08/2019
CTT/1459/N (G)	371168	17/07/2019
CTT/2707/N	145150	06/11/2019
VTV/3821/D	112894	NA
CTT/3226/N	135647	27/10/2017
CTT/1/W (G)	334829	NA
CTT/6650/D	928445	NA

# **Nenmara Section**

Consumers	Amount	Date of Disconnection
ELC/201/N	202712	NA
NMA/5688/N	120202	NA
NMA/771/N (G)	173567	08/03/2021
NMA/272/N (G)	2605096	31/07/2005
NMA/298/N (G)	149187	23/08/2022

# Kozhinjampara Section

Consumers	Amount	Date of Disconnection
NA01/10/N (C1)	154162	NA
KPA/2683/N (G)	417082	NA
KPA/2/N (G)	112170	NA
KPA/8209/D	95787	17/09/2022
KPA/4772/N	82095	20/04/2022

Details of RR action taken on the disconnected Consumers may be intimated to audit. Some connections are not seen disconnected even though the huge arrears are pending .Inaction in realizing this huge arrears may be viewed seriously .

# VIII Non realization of water charges from KWA contractor

A Special Casual connection was allotted to **Sri A Dominic**, **Olickal House, Thodupuzha P.O Idukki 685584** Ph No.944704994 with Consumer No. **PSR 2978S** for the construction of Puthussery



Plant under PH Division Palakkad on 02.12.2008 .The contractor completed the work. But the water charge of **Rs.115150/-** is seen pending as on 31.03.2022.Immediate action may be taken to realize the amount from the Contractor. Details of realization/forfeit of security amount may be furnished to Audit.

# **C** Internal Control

# I Non remittance of accrued interest to Head office Account

On verification of Cheque memo Registers and Bank statements of various Accounts of PH Division Palakkad, it is noticed that accrued interests were not remitted to the account of Head office a)PH Division Palakkad

A/C No	Purpose	Period	Amount
67031355348	Salary A/c	12/2020-6/2022	₹2,18,142
67104982628	UDISSMT	6/2018-6/2022	₹9,137
67112146673	BRGF	12/2020-6/2022	₹23,860
	Total		₹2,51,139

# b)PH SubDivision Chittoor

A/C No	Purpose	Period	Amount	Amount remitted during the course of Audit
16/161986126	Special Connection Deposit	06/2019-3/2022	₹1,25,098	₹1,25,098
67031873959	Salary A/c	06/2019-3/2022	₹92,630	
	Total		₹2,17,728	₹1,25,098

### c)PH Subdivision Alathoor

On verification of the trial balance for the year 14-15, to 21-22 it is seen that the interest received towards SB account is not remitted to the head office account

Total	₹305008
2021-22	₹35184
2020-21	₹39829
2019-20	₹51425
2018-19	₹54373
2017-18	₹26485
2016-17	₹49177
2015-16	₹31490
2014-15	₹17045

# d)Aug Subdivision Palakkad

2014-15	₹185065
2015-16	₹233313
2016-17	₹393479
2017-18	₹453578



Total	₹2034057
2021-22	₹175890
2020-21	₹159949
2019-20	₹183770
2018-19	₹249013

Urgent necessary action may be taken from the Division to transfer the accrued interest of that office and subordinate offices to head office account and fact intimated to audit.

## II Trial Balance- Huge balance in third party/control accounts

On Verification of Trial balance, huge amounts are seen as credit/debit balances, control accounts are not seen journalized and contra(9139) account showing huge amount as credit balance.

- a. <u>2811Sundry creditors(contractors)</u>An amount of ₹95988092/- is seen as debit balance in Trial Balance
- b. <u>2812Sundry creditors(Suppliers)</u> An amount of ₹15135781/- is seen as debit balance in Trial Balance
- c. 9211 ( Control account collections)₹ 119527153/- is showing as credit balance under the account. Journalization has not ben done.
- d. 9212 (Control account Materials)₹2277588/- is showing as credit balance may be verified and journalized
- e. 9219 ₹ 7758291/- showing as credit balance may be verified and journalized

On verification of the ledger it is noticed that no journalization is done for the period from 01/10/2013 to 31/12/2015. This is a serious lapse in the part responsible officers.

- f. <u>2814(Employees unpaid salaries)</u> An amount of ₹ 98146/- is showing as credit balance the reason for non payment of salary may be intimated.
- g. <u>2821 (House Rent Deductions)</u>₹ 24314/- is showing as credit balance in the account. House rent deducted from employees should be transferred to the respective department. House rent of KWA Quarters should be booked under the head rent recovered (7212)
- h. <u>2825(LIC/SLI)</u>Non remittance of ₹ 19689/- towards LIC/SLI premium deducted from employees is noticed
- i. 2826 ( Professional tax deducted) Excess payment of professional tax ₹. 49050/- is noticed
- j. 2827 (LWF)Rs. 15962/- showing as credit balance may be reconciled and intimated to audit.
- k. <u>2829 (Other Statutary employee deductions)</u> An amount of ₹1008724 is showing a credit balance. Reason for not remitting the amount may be intimated to audit
- I. 9139 (Contra)₹.2029345/- is showing as debit balance may be rectified and result intimated to audit

### III Parking of Funds in Deposit Account

On the scrutiny of Cheque memo Register of Deposit Works Account no. 67147990082,it is noticed that an amount of ₹41952862/-is parked .As per Circular No. 0038/2012/Dy AM/Fin/KWA dated 25.10.2013,it was directed that only ₹25 lakhs shall be maintained at field offices. The excess amount shall be transferred to Head office by drawing a cheque in favour of FM&CAO to



Account No. 33403868329 with SBI Althara Branch. The Division replied that an amount of ₹7025421/-has to be refunded to various local bodies being unutilized portion of the amount they have deposited. Action may be taken to transfer the excess amount parked, to the Head office account in compliance to the Circular dated 25.10.2013 and intimated to Audit

# IV Non compliance of Order to confiscate/ allocate the deposit amount of Special /casual connections towards pending water charges

As per Order No. **KWA/HO/RMC/R1/1054/2020 dated 30.01.2021**, directions were issued to intensify the realization of water charges of Special/Casual connections .As part of it directions were issued to allocate the deposit amount of the defaulted consumers towards the pending water charges. Only a meagre amount has been collected in that way. The lethargic attitude in realizing the revenue may be viewed seriously.

### V Forfeiture of time barred /unclaimed securities & EMDs

On verification of Security Registers the following security documents are found time barred and unclaimed.

SI No	Name	Details of instrument	Date	Bank/PO	Amount
1	A Asharaf	113679	4.11.2013	Chandranagar P.O	₹3,600
2	K V Prasad	47674	27.01.2014	Chandranagar P.O	₹50,000
3	M Sivadas	16539	30.01.2014	Chandranagar P.O	₹25000
4	P A Saleem	47676	29.01.2014	Chandranagar P.O	₹50000
5	P A Saleem	113803	9.06.2014	Chandranagar P.O	₹6400
6	Bino K Kurian	113885	10.12.2014	Chandranagar P.O	₹44200
7	N Dinesh	113938	05.05.2015	Chandranagar P.O	₹8200
8	Anandan M	113984	20.07.2015	Chandranagar P.O	₹3000
9	Anandan M	113985	20.07.2015	Chandranagar P.O	₹3000
10	P A Saleem	114029	23.11.2015	Chandranagar P.O	₹6400
11	K V Prasad	114032	01.12.2015	Chandranagar P.O	₹34400
12	Abdul khader	33071531	20.06.2016	Chandranagar P O	₹7600
13	Abdul khader	3330828855	14.06.2016	Chandranagar P O	₹9800
14	P K Suresh	3348043999	10.08.2016	Chandranagar P O	₹7600
15	P K Suresh	3352943773	19.08.2016	Chandranagar P O	₹15200
16	M Anandan	3438968560	02.12.2016	Chandranagar P O	₹8400
17	C Mohandas	3450244208	16.12.2016	Chandranagar P O	₹3200
18	Mark fillings,kollam	36445298356	12.01.2017	SBI Chandranagar	₹50000
	Total				₹3,36,000



# Time barred EMDs

SI. No.	Name of Contractors	Deposit Type	Amount	Validity
1	Malabar Borewells, Palakkad (Tender No. 19/16-17)	Term Deposit 673828688780 SBT	₹ 3000	30/12/2016
2	Tender No. 51/16-17	Term Deposit 36330876984 SBI	₹ 3748	2012/2017
3	Mohandas. C Tender No. 63/16-17	Term Deposit 67383015638 SBT	₹2000	30/5/2017
4	Vinayakamoorthy D	Fixed Deposit No. 432700	₹3750	18/09/2016
5	R. Mohandas Tender No. 33/16-17	Bank Cheque No. 809960 809961	₹3700 ₹ <u>3700</u> ₹ <u>7400</u>	30/09/2016
6	Senthilkumar Tender No. 38/16-17	DD No. 870099 8700100	₹8100 ₹ <u>8100</u> ₹ <u>16200</u>	12/11/2016
7	Unnikannan. V Tender No. 38/15-16	Term Deposit 67327732448 SBT	₹2000	06/01/2016
8	Malabar Borewells Tender No. 35/15-16	Term Deposit 67327422017 SBT	₹2000	11/07/2016
9	Unnikannan V Tender No. 13/15-16	Term Deposit 67322773 SBT	₹2000	06/01/2016
10	Malabar Borewells Tender No. 9/15-16	Term Deposit 87327422	₹2508	1/7/19
11	Kasiviswanathan V Tender No. 17/22-23	Term Deposit 1. 40979615414 2. 40979616213	₹3200 ₹3200	11/06/22 11/06/22
12	Malabar Borewells Tender No. 102/15-16	Term Deposit 67349450151 SBT	₹2500	28/1/2016
13	Tender No. 101/15-16	Term Deposit 67349449781	₹2500	28/01/2016



#### PH Subdivision Alathur

SI No	Name	Details of instrument	Date	Bank/PO	Amount
1	PRamankutty	113636	26.08.2013	Chandranagar P.O	₹3,600
2	PRamankutty	113637	26.08.2013	ChandranagarP.O	₹5,400
3	PRamankutty	113903	19.02.2015	ChandranagarP.O	₹2,000
4	PRamankutty	3300892382	14.06.2016	AlathurP.O	₹8,600
5	M/s GK Electricals	3504861955	2.02.2017	ChandranagarP.O	₹4,000
6	PRamankutty	3494514756	25.1.2017	AlathurP.O	₹4,000
7	PRamankutty	3296112167	24.06.2016	AlathurP.O	₹15,000
8	PRamankutty	3647848806	08.05.2017	AlathurP.O	₹5,000
9	M/s Malabar Borewells	3668508819	08.05.2017	AlathurP.O	₹7,000
10	Radhakrishnan	4086332		ChandranagarP.O	₹4,500
11	P Ramankutty	4103282837	28.07.2018	AlathurP.O	₹2,000
12	P Ramankutty	4585788384	26.10.2019		₹3,100
13	M Krishnankutty	4106090552	28.08.2018	AlathurP.O	₹9,000
	Total				₹73,200

Immediate action may be taken to forfeit these time barred Securities/EMDs and credit the amount to the Account of FM&CAO.

#### **VI Bank Reconciliation**

### PH Subdivision Palakkad

On Verification of the Bank Reconciliation of the PH Subdivision, Palakkad for the month of 3/2022 the following points are noticed.

- 1. An amount of ₹261956/- which are received as cheques for the period from 10/2015 to 05/09/2018 and deposited to bank are not seen credited by bank till date. Consumer numbers are not seen mentioned in many cases. Specific replies are also not seen obtained from the bank authorities for not crediting the amount, and no action is initiated to re-impose the amount to the respective consumers. Urgent action is required to impose the amount to the consumers after making necessary enquiry about the payment made by them.
- 2. An amount of ₹946400 (1283000-336600) is shown as "Difference between actual sweep transfer and sweep transfer accounted in cash book".

Sweep transfer entry to be made in the cash book as per the actual transfer made by the bank only. This has to be verified and corrected.

3. ₹1189333/- is seen shown as "Amount credited by bank but not accounted in cash book". This amount is credited by bank for the period from 12/16 to March 2019. No action is seen taken to identify the consumers even after the elapse of 5 years. Urgent action is required to



identify the consumers and account the amount received.

4. Bank charges debited by bank is not recorded in cash book

Necessary action to rectify the errors

# **PH Subdivision Chittoor**

### A/C No.67161986126

# (Special Casual Connection Account)

a)On verification of Bank Reconciliation Statement as on 31.03.2022. It is noticed that an amount of ₹46,929/- is shown as the "amount deposited but not credited by bank" which is below.

17.09.2014 - ₹6,023/20.08.2015 - ₹6/16.04.2016 - ₹5,851/06.05.2016 - ₹6,400/31.10.2016 - ₹27,589/09.06.2017 - ₹1,060/Total **₹46,929/-**========

Copy of the above deposit challan may be submitted to Audit

b)An amount of ₹1,48,839/- is shown as "amount credited by bank but not recorded in cash book". The same should be verified and accounted and fact intimated to Audit.

c)₹53,985/- is shown as "Cheque issued but not present for payment" (List C ) . All these Cheques are seen outdated. The same may be cancelled and taken to account and the fact intimated to audit.

d)₹1,25,098/- is seen credited by bank towards accrued interest .This may be taken into account.

e)₹796/- is seen debited by bank towards bank charges. This also may be recorded in the account.

# VII Non replacement of faulty meters with huge pending water charges.

On verification of the e-abacus, it is noticed that, the following live connections having pending water charges have faulty Water meters.

```
1. VDV 557/D
                - ₹11246 /-
2. KPA 2683/N
                 - ₹417082/-
3. KPA 827/N
                 - ₹6385/-
4. CTT 434/D
                 - ₹11324/-
5. CTT 161/N
                 - ₹9074/-
6. CTT 1603/N
                    ₹7096/-
7. CTT 1470/N
                    ₹12205/-
8. CTT 6650/D
                    ₹928445 /--
```

Action taken to replace the faulty meter and realize the pending water charges may intimated to audit.

# VIII Inaction to realize arrear water charges from installment consumer

A Special Casual connection was allotted to Sri Kannan, Sy No.188/1, Mythri Nagar,



Akathethara with Consumer No. AKT 1907 S .Installment facility(3 Nos) has been sanctioned to the consumer on 24.06.2022 for an amount of ₹.46926/-and the consumer has paid ₹ 5000/-on the same date..But the second and third portion of the instalments were not remitted by the consumer even after the expiry of due dates. Now the arrear amount comes to ₹ 49031/-.Immediate action may be taken to realize the amount from the consumer. Details of realization /forfeit of security amount may be furnished to Audit

# IX Belated settlement of Temporary Advance in PH Subdivision Alathur

SI No	Name of the Officer	Date of allotment	Amount	Date of settlement
1	Jessil Thankachan	19.07.2019	₹15,000	02/2020
2	KV Muraleedharan	16.08.2019	₹50,000	12/2019
3	Jessil Thankachan	04.09.2019	₹64,880	14/02/2020

It is noticed that the temporary advance sanctioned to the officers ere settled after the prescribed time limit. Temporary advance shall be allotted to passed vouchers of immediate notices and shall be settled after pay month. Failing to settle within three months shall be charged interest@18%for outstanding amount.

Interest as per Rules may be charged from the Assistant Engineers for the belated settlement of temporary advances.

# X Parking of funds in Aug Subdivision office, Palakkad

It is noticed that an amount of ₹.46409/-is seen parked in A/c No. 67149799164.On enquiry it is replied that the said amount is deposited for a particular work. But no bills were submitted to subdivision office for payment. Since the deposit account is to be maintained in Division office, the same fund may be transmitted to Division office and details may be furnished to Audit

# Part III

### **Outstanding Local Audit Paras**

1	2018-2019	7
2	2020-2021	5
	Total	12

Direction has been issued to the concerned to submit the reply immediately and regular follow up to make the Paras dropped.

### Part IV

### **Best Practices**

Mandatory registers were updated and maintained in PH Subdivision Alathur

#### Part V

#### Acknowledgement

Internal Audit Wing acknowledges the cooperation extended by the auditee institution.

