

Website: www.kwa.kerala.gov.in
Mobile/ Whatsapp: +919495998258

Tel. 0471-2328654
Consumer Helpline Number
1916 [24X7] [Toll Free]
1916cckwa@gmail.com



KERALA WATER AUTHORITY

Jalabhavan
Thiruvananthapuram – 695033
Kerala - India

File No.KWA-JB/4586/2023-DA1(Audit)

Dated: 23-11-2023

UIN:IAR/11/2022-23

Internal Audit Wing

Internal Audit Report PH DIVISION, MALAPPURAM

PERIOD OF AUDIT : 25.10.2023 TO 04.11.2023

PERIOD COVERED : 01.04.2015 TO 31.03.2023

Audit Team

SRI. T K ABDUL BASHEER, INTERNAL AUDITOR
SRI. P ANIL, DIVISIONAL ACCOUNTS OFFICER
SRI. S V SIVAKUMAR , HEAD CLERK

Part I

A. Introduction

PH Division Malappuram consists of four Subdivisions, viz PH Subdivision Malappuram, PH Subdivision Parappanangadi, PH Subdivision Perinthalmanna, PH Subdivision Manjeri and eleven section offices viz PH Section No.1,2Malappuram,PH Section Kondotti, PH Section Areacode, Manjeri, Nilambur, Parappanangadi, Thirurangadi, Mankada, Perinthalmanna and PH Section Vandoor .The Division has **178902** live connections in 11 sections.

B Officers in charge .

Attached separately as **Annexure I**

C Financial Analysis

Year	2020-21 (Rs in Lakhs)	2021-22 (Rs. in Lakhs)	2022-23 (Rs. in Lakhs)
Estt Expenditure	1404.86	1537.48	1499.86
Contingencies	2.51	2.42	6.33
Capital Exp	2618.01	10710	6923.59
Maintenance Expenditure	430.45	590.79	399.07

D Revenue analysis

Year	2020-2021 (₹. In crores)	2021-22 (₹. In Crores)	2022-23 (₹. In Crores)
Revenue Target	18.00	18.27	19.45
Revenue Collection	16.34	10.66	16.03
Amount written off in Adalath /unidentified	5.80	4.08	2.28
% of achievement	90.7%	58.33%	82.43%
Closing balance as on 31st March	36.18	61.21	63.9

Part II**A. Significant Audit Findings**

Nil

B Other Audit Findings**I Non Crediting of time barred /unclaimed securities & EMDs as revenue to KWA**

As per para 15.4.1(iii) of the KPWA Code, balance amount unclaimed for more than three years should be credited to the revenue as lapsed deposit. On verification of Security deposit and EMD Registers showed that Security Deposits received by PH Division Malappuram and sub offices in the

form of FDRs, NSC ,KVP, Post office TD etc were not credited as lapsed deposits even after the expiry of stipulated period of three years.

Non initiation of timely action to credit the lapsed deposits to the Revenue account resulted in the loss of revenue amounting to ₹23.21lakh.

Though the validity period of the securities had expired, no action was seen initiated by the controlling officers either to renew/release/forfeit the deposit documents. Periodical physical verification should be conducted at regular intervals to avoid the lapse mentioned above. The following security documents are found time barred and unclaimed.It is also noticed that certain SDs/EMDs were taken from primary co-op societies which is inadmissible. Details of such time barred and lapsed instruments is enclosed as **Annexure II**

II Non - Remittance of Centage charges

As per order No. KWA/JB/P2/663/17 dated 24/09/2018 of the Managing Director the rate of Centage charge is revised to 10% of the estimate amount in the case of LSGs and ordered to continue the existing rate of 12.5% in the case of Quasi Government organizations and 22.5% in the case of private parties, to be collected as centage charges. But on verification of the deposit register it is observed that there is no Centage charges are being booked under the head 6511. The centage charges has to be booked in the respective head of account and to be deposited to the non- operative account. The non compliance of direction from the Managing Director is brought to your notice.The total amount of deposits received from LSGDs and Centage charges to be recovered for the year 2020-21 to 2022-23 is furnished below.

Financial year	Deposited by	Total amount of deposit	Centage charge
2020-21	LSGD	10,57,00,947	96,09,273
2021-22	LSGD	34,13,901	3,10,357
2022-23	LSGD	1,25,76,200	11,43,177
		12,16,91,048	1,10,62,807

The total amount of Centage charges for the previous periods also may also be calculated, initiate corrective measures and intimated to audit.

III Huge arrears to be realized from LSGDs

On verification of the LSGD Register, it is noticed that the following Grama Panchayaths and Municipalities have huge arrears to be settled.

Thirurangadi Municipality	₹.15,12,460
Nilambur Municipality	₹. 69,15,897
Manjeri Municipality	₹. 86,63,269
Perinthalmanna Municipality	₹. 1,86,78,289
Moorkanad GP	₹. 15,19,227
Chelembra GP	₹. 11,51,147
Karuvarakkundu GP	₹.3,00,772
Vandoor GP	₹. 22,90,688
Total Amount	₹. 4,10,31,749

KWA is facing such a huge financial difficulty and this huge arrears from LSGDs shall not be accepted. Continuous liaison with the LSGDs is required till the arrears are cleared. On enquiry it is replied that:

- Regarding the arrear of Nilambur municipality and Wandoor, Moorkkanad, Chelembra and Karuvarakkund panchayaths the major part of the arrear is compounding interest. Necessary action to re calculate the interest may be taken and intimated to audit.
- There is dispute in the arrears. It may be adjusted against the road restoration charges of UDISSMT works and is in liaison with Head office. The result in this case may be intimated to audit

The action taken to recover this huge arrears may be intimated to audit.

IV Service Book of Sri Bijuraj, Overseer Gr II

It is noticed that the service book of Sri Bijuraj B, Overseer Gr III, PH Subdivision Parappanangaadi, has not been kept in that office. On enquiry it is understood that the incumbent joined duty at this office on the FN of 20.03.2023. But on verification of the LPC, it is noticed that the incumbent is drawing salary at the pay revision wef 2009. This is irregular. **No statutory recoveries such as NPS, GPF, SLI, GIS were not effected from the salary**, which is mandatory. The NPS Rule entails "payment of 10 per cent of the salary, including dearness allowance, to the NPS corpus of all employees who joined the service from April 2013 onwards". As the incumbent comes under NPS scheme, the non recovery of employees contribution from the salary is a severe irregularity and warrants action against responsible Officers. The probation in the category of Overseer Gr III has not been declared till date. As per G O (P) No. 23/2022 WRD dated 25.10.2022 Para 4(Fixation Rules), all employees who were in service as on 01.07.2019 shall come over to the revised scale wef 01.07.2019, and there will be no option facility to elect another date of Pay revision.

Hence strict action may be taken to regularize the service of Sri B Bijuraj, Overseer Gr III in liaison with Head office and to come over to new scale. The action taken on the same shall be reported to audit

V Non settlement /Belated settlement of Temporary advance in PH Subdivisions

As per Article 99 of KFC Vol I and related GO(P) No. 417/11/Fin dated 4.10.2011, temporary advances sanctioned for meeting contingent expenditure of specific kind or on a specific occasion which should be adjusted by detailed bills and vouchers within three months and in case of default, interest @18% per annum shall be charged. In cases where temporary advance is not fully utilized, but the adjustment bill is submitted in time, interest @ 18% per annum will be charged on the unutilised portion of the advance from the date of drawal to the refund of advance. It is noticed that some of the officers were not settled the temporary advance in time. Moreover further amount allowed without settling previous advances taken.

Sri Akber Ali MK, Assistant Engineer, PH Sec No.1, Malappuram

Date	Cheque No	Amount	Settlement details
07.04.2022	659327	15000	10/22 (three months delay)
04.05.2023	250618	20000	Not settled
Total		35000	

PH Section Peinthalmanna

Smt. C Bindu, Asst Engineer

Date	Cheque No	Amount	Settlement details
Date	Cheque	Amount	Settlement details
30.03.2015	812991	20000	23.01.2016
05.06.2015	813033	15000	23.01.2016
31.07.2015	979399	10000	29.02.2016
23.09.2015	979433	15000	26.03.2016
16.11.2015	093045	20000	26.05.2016
02.08.2017	595797	25000	01.02.2018
21.10.2017	568151	25000	Not settled
21.10.2017	568151	25000	22.08.2018
13.11.2017	568167	15000	22.08.2018
25.10.2019	405914	25000	Not settled
09.12.2019	405957	20000	Not settled
20.01.2020	730580	20000	Not Settled
26.02.2020	730612	15000	Not Settled
19.03.2020	730628	15000	Not Settled
Sri Faizal SA, Assistant Engineer			
27.04.2023	717523	20000	10.08.2023
Total		285000	

PH Section Wandoor

Sri.Sivasankaran O, Asst Engineer

Date	Cheque No	Amount	Settlement details
08.05.2019	990917	15000	Not Settled
09.12.2019	405958	10000	Not Settled
Total		25000	

PH Section Mankada

Date	Cheque No	Amount	Settlement details
Smt Sigha Sudhan, Assistant Engineer			
15.11.2019	405937	15000	Not Settled
04.01.2020	730575	15000	Not settled
26.02.2020	730613	10000	Not Settled
Total		40000	

1.Strict action may be taken against the officers who have not settled the temporary advance even after the prescribed time limit

2.Applicable penal interest as per Rules may be recovered in case of belated settlement of Temporary Advance and remitted to NOA and intimated

VI Irregular granting of Special Conveyance Allowance

On verification of the Service Book of **Smt Ajitha V M, L D Typist** , and Pay bill register it is noticed that Special Conveyance Allowance was allowed to her from 27.03.2014 as per the Order No. KWA/CE/NR/E1-4744/2014 dated 23.08.2017 of the Chief Engineer(NR) .This Order itself is irregular . Special Conveyance Allowance to differently abled employees working in supernumerary post was sanctioned vide Order No. GO(P) No. 126/2021 FIN dated 12.09.2021.The date of effect was from the

date of Order only .Irregular claiming of Special Conveyance allowance prior to the date of Order shall be recovered and reported .Similar cases if any, under the Division may also be reported .

VII Parking of Funds in various Accounts

On the scrutiny of Cheque memo Register s and bank statements of various Accounts and Cash Book ,it is noticed that huge amount is parked in these accounts as on 25.10.2023 . The reason for parking huge amount in these operative accounts may be intimated to audit.

Sl No	Account No	Parked Amount	Remarks
1	67221909700 State Plan	11,95,642	
2	67172260534 Net Banking	2,47,539	
	Total	14,43,181	

- Necessity of keeping this huge amount in the accounts may be brought to Audit, Immediate action may be taken to refund the unnecessarily parked amount to the Head Office Account.
- It is also noticed that multiple accounts were maintained for same purpose, viz Deposit, MP LAD,UDISSMT etc. As such number of operative accounts maintained is 12 which is irregular. Reason for keeping multiple accounts for same purpose may be explained
- Net banking account /State plan account shall be maintained only with minimum balance only. It is noticed that huge amount is keeping in these accounts. This shall be refunded immediately.

VIII Non Reimbursement of Stipend to Apprentice Trainees from GoI

As per the Apprenticeship Act 1961 it is clearly specifies that “ **Reimbursement of 25% of prescribed Stipend subject to a maximum of Rs. 1500/- per month per apprentice by the Govt of India to all employers who engage apprentice trainees**” On random verification of the trial balance for 2020-21 , it is noticed that an amount of **Rs 600229/-** has been paid towards Stipend. An amount of about **Rs.150000/-** which is eligible for reimbursement has not seen claimed from GoI .It is replied by the Division that Rs.58458/- has been received prior to 2021 in this regard and no action has been taken after that due to non availability of the website. This reply is not acceptable.

Action has to be taken to reimburse the amount from the GoI immediately and result intimated to audit.

IX Preparation of Pay revision arrear bills-Erroneous calculation

A) PH Sub division Parappanangadi

On verification of the pay revision arrear bill prepared ,the calculation of the following employees are not in order.The pay drawn details recorded in the arrear bill is not correct.32% DA declared prior to the pay revision is taken as unpaid.This may be verified and the arrear bill may be revised.

Sl No	Name and designation	Excess amount arrived in calculation
1	Sri.Ramachandran,R,Operator(HG)	Rs.10640/-
2	Sri. Vijayan PE,UD Clerk	Rs. 8400/-

The bill prepared is to be reviewed, erroneous calculations may be rectified and revised fund request may be submitted to Head Office

B) PH Sub division Manjeri

On verification of the pay revision arrear bills of PH Sub division Manjeri,it is noticed that amount to the tune of **₹5,65,091/-** has been paid in excess .The arrear bills were prepared without taking the DA an notional as mentioned in the Pay Revision Order. This inadmissible amount has been paid to the retired employees .

Pay revision arrear bill for Rtd staff under PH.Sub Division.KWA. Manjeri Vide order No.GO
(P)No .23/2022/WRD.Tvm. dtd. 25/10/2022

Serial Number	Name and designation of employee	Net payable	Amount paid	Excess to be recovered	Remarks
	-				
1	Abdul Rahim.V. Head Operator (Rtd. 30/04/2022.)	125576	173236	47660	
2	Balagopalan.K. Head Operator (Rtd. 31/03/2022.)	120933	185226	64293	
3	Ramankutty.C. Head Operator (Rtd. 31/05/2022.)	132956	197633	64677	
4	Balaram.M. Head Operator (Rtd. 31/05/2022.)	127677	189681	62004	
5	Karunakaran.M.P. Head Operator (Rtd. 31/05/2022.)	134596	195058	60462	
6	Abdul Razak.N.P. Head Operator (Rtd. 31/05/2022.)	125601	185583	59982	
7	Baburaj.E.V. Head Operator (Rtd. 30/11/2020.)	60311	88027	27716	
8	Muhammedali.C. Head Operator (Rtd. 31/05/2020.)	79600	84032	4432	
9	Rajan.A. Head Operator (Rtd. 31/05/2020.)	72189	77857	5668	
10	Kuttykrishnan.C. Head Operator (Rtd. 31/03/2020.)	62128	64085	1957	
11	Dinesh.T. Driver (Rtd. 31/05/2020.)	35853	40527	4674	
12	Ahammed Baheer.V.P.,Asst.Exe.Engineer (Rtd. 31/03/2020.)	73330	67500	-5830	To be paid to the employee
13	Haleema.K.T, UD Clerk (Rtd. 31/05/2020.)	47782	52487	4705	
14	Muhammed.A. D/man Grade.1 (Rtd. 30/04/2021.)	76721	130421	53700	
15	Sivadasan.N,Operator (Rtd. 30/04/2021.)	42977	70521	27544	
16	John.P.I. Head Operator (Rtd. 28/02/2021.)	65760	106232	40472	
17	Ramachandran.R. Man Mazdoor (Rtd. 30/04/2021.)	44643	85618	40975	
	TOTAL	1428633	1993724	565091	

- The amount erroneously paid to the retired employees may be recovered immediately and intimated
- Similar cases if any, under the Division shall be reviewed

X Non submission of work completion /Utilization certificate

Name of work:Deposit work-2021- Malappuram dist panchayath-Morayur panchayath-WSS to Pulikkottil SC Colony in Morayur panchayath

Agt No: EE/MPM/PH/155/2021

Contractor:Asharaf KV

The above work was awarded to the Sri Asharaf KV as per accepted PAC of Rs. 1926477/-On verification of the work file it is noticed that the work is completed on 15.02.2023.But the work completion certificate in FA12 is not seen submitted by the Officer concerned .Moreover it is not clear whether the utilization certificate issued to the concerned Panchayath.The details of refund if any made to the Panchayath is also not seen recorded in the file. Hence the following points may be clarified.

- Total amount deposited
- Total expenditure incurred
- Whether Utilization certificate issued to the Panchayath
- Details of refund if any made to the Panchayath
- Total amount of Centage charges deducted and remitted.

XI Geotagging in JJM works

A. Non claiming of geotagging charges in JJM works.

On verification of the JJM bills,it is noticed that claims were submitted through PFMS without including the charges of geo-tagging .As this is the Revenue of KWA which is to be claimed and accounted,the non submission of these claims resulted in a heavy revenue loss to KWA.On verification of the work file of JJM-Providing FHTCs in Elamkulam panchayath-Phase II,it is noticed that the cost of geotagging has been deferred from the CC bill and not claimed through PFMS. All similar cases shall be reviewed.

Hence immediate action may be taken to claim the same and account it as the revenue of KWA. It may also ensure that the cost of Geotagging shall be claimed all the future bills

B)Non recovery of amount irregularly paid to the Contractor for geotagging

Name of work:JJM Phase I-Providing FHTC from CARWSS to Moorkkanaad and adjoining villages for Moorkkanad Grama panchayath on Malappuram dist.

Agt No: SE/PHC/MPM/19/2020-21

Contractor:P Shoukath Ali

The above work was awarded to the Sri P Shoukath Ali as per accepted PAC of Rs. 26288124/- Total no. of FHTCs proposed in the work is 2000 nos. As per the directions issued, the connection fees, application fees, geotagging charges are to be deducted from the CC bill and accounted in KWA. But on verification of the work file it is noticed that the cost of geotagging is not seen deducted from the bill.

No of FHTCs	Connection and other charges	Geotagging charges
2000	Rs.1443500/-(deducted from CC bills	Rs. 40000/-(not deducted and accounted)

As the work of geotagging is executed by the KWA officials, the amount paid towards geotagging has to be deducted from the bill and intimated. Similar cases may also be reviewed and amount paid towards geotagging may be recovered and transferred to KWA account.

XII Delay in completion of work

Name of work:Stateplan-20-21-UWSS to Nilambur-Laying of 200mm DI pipe and providing a suitable valve for splitting of distribution zone under Bunglow kunnu tank

Agt No: EE/MPM/PH/64/2021-22

Contractor:KC Mohammed Riyaz

The above work was awarded to the Sri KC Mohammed Riyaz vide order No. EE/PHD/MPM/DB4/SP/6625/2020 dated 04.02.2022 as per accepted PAC of Rs. 396507/- with direction to complete the work within two months. But on verification of the work file it is noticed that the work is not completed within the stipulated period due to the non receipt of road cutting permission from PWD.

As per letter dated 22.06.2022 addressed to FM & CAO, a request was submitted for the allotment of Rs.52508/- as road restoration charges. But no further information is available even after the lapse of one year and four months.. As the work was proposed to be completed within two months ,urgent necessary action may be taken to obtain funds for road restoration charges completing the work for improving the availability of water in Chandamukku -Bunglowkunnu area. The present status and progress of the work may be submitted to audit.

XIII Non allocation /confiscation of deposit amount towards pending water charges in special casual connection. (PH Subdivision Manjeri)

Directions were issued from the head office to allocate/ confiscate the deposit amount of consumers in special connection category towards their pending water charges. On verification of the records, the same has not been done in this Subdivision. The following disconnected/live consumer is having arrears more than their deposited amount.

NBR/15/S ₹19102/-Aswathi, (D/C on 31.10.2023) Dep amount Rs. 5500/-only

MPM162/S ₹13380/-A K Ratheesh(live) Dep amount ₹20000/-

MPM153/S ₹19297/-Secretary Malappuram SCB(live) Dep amount ₹20000/-

Directions issued from Head office in this regard may strictly be adhered .Immediate action may be taken to allocate the deposit amount of the respective consumers towards arrear water charges and intimated

XIV Bank Reconciliation

As per Accounts Manual Vol.V Para 6,Bank Reconciliation shall be done on a monthly basis in CB 25. Such reconciliation shall be based on the bank statement and pass book which comprises of tracing of entries in the cash book with bank statement. Cash book shall be rectified properly and post reconciliation entries monthly.

On verification of the Bank Reconciliation statement of ARUs the following points were noticed.

1.PH Division, Malappuram

A)A/c. no. 67217913429(other deposit account)as on 30 .09.2023

- An amount of Rs 82000/- is seen noted as amount deposited but not accounted from 2016 onwards .This is to be verified and corrected
- An amount of Rs 994162/- is seen noted as Interest credited by bank but not accounted .This is to be accounted

B)A/c. no. 672219097000(State Plan)as on 31.03.

An amount of Rs 51007/- is seen noted as amount credited by bank but not accounted .This is to be accounted.

C)A/c. no. 67254764469(Mace)as on 30.9.2023

An amount of Rs 60164/- is seen noted as Interest credited by bank-but not accounted .This is to be accounted

D)A/c. no. 67000676537(Deposit)as on 30.09.2023

- An amount of ₹ 748000/- is seen noted as amount credited by bank but not accounted .
- An amount of ₹.18249/- is seen noted as amount deposited but not accounted
- An amount of ₹ .26823/-is recorded as cheque issued but not presented .These cheques are outdated and expired and hence to be reversed and accounted.
- An amount of ₹ 56182/- is seen noted as Interest credited by bank-but not accounted .This is to be accounted

E).A/c. no. 672144785747(Salary)as on 30.9.2023

An amount of Rs 62072/- is seen noted as Interest credited by bank-but not accounted .This is to be accounted

2. Parappanangadi Subdivision

A/c. no. 57049449174 as on 31 .03.2023

An amount of **Rs 22,89,953/-** is seen noted as non operative receipts not banked as per List B It is understood that these amounts are water charge already collected and transferred to head office by SBI Collect Necessary entries of transferring the amount may be recorded in cashbook and intimated.

An amount of **Rs 1804/-** is seen noted as Cheque issued but not presented for payment. But on verification it is replied that these amounts are unidentified collections not recorded in cashbook. This may be accounted .

Rs.1771/- is seen as bank charges to be debited

3. Perinthalmanna Subdivision

A/c. no. 57065201188 as on 31 .03.2023 (Non Operative)

An amount of **Rs.72,421/-** is seen noted as amount deposited but not credited by bank as per List A

An amount of **Rs. 11457/-** is seen credited by bank but not accounted in cashbook as per list C

An amount of **Rs.20746/-** is seen noted in List E and **Rs.12791/-** as bank charges

Necessary corrective steps may be taken and intimated.

XV Trial Balance

PH Division Malappuram

2811 (Sundry creditors/contractors)

An amount of ₹.11110902/- is showing as debit balance in this account. The reason for showing huge debit balance in this account may be explained.

2812 (Sundry creditors/Suppliers)

₹. 21356882/ is showing as debit balance.

2729(Other Deposit) ₹. 18987596/- showing debit balance.

9139 (Contra) ₹.10289735/- credit Balance.

9219 (Other Capital exp) ₹.32579530/- debit balance which may be verified and corrected.

All the above cases may be verified and necessary corrective steps may be taken.

XVI Non remittance of accrued interest to Head office Account

PH Division Malappuram

On verification of Trial Balance of PH Division Malappuram, it is noticed that accrued interests were not remitted to the account of Head office

Fin Year	Amount
2020-21	₹15,14,552
2021-22	₹11,77,529
2022-23	₹26,43,757
	₹ 53,35,838

On further verification of the Bank reconciliation statements of various accounts, it is noticed that Rs.11,72,580/- interests credited by bank, are not accounted.

PH Subdivision Perinthalmanna

Fin Year	Amount
2020-21	₹5,260
2021-22	₹22,228
2022-23	₹72,757
2023-24	₹16,064
	₹ 1,16,309

Total amount comes to ₹54.51Lakh may be remitted to Head office account immediately

XVII Non auctioning of unserviceable vehicles kept in Division office campus and Subdivision Offices

It is noticed that two vehicles which are unserviceable for long period were kept in Division office Campus and Subdivision Offices. No action has been taken by the Divisional authorities to auction these vehicles .

Sl No	No. Model and Make	Value on the Book	Assessed value with ref. to the condition	Remarks
1	KL-10 6874/1990 model Mahindra Jeep	No action taken	Nil	This vehicle is 31 years old and is under PH subdivision Perinthalmanna. Auction process pending
2	KL07 P 6605/1996 Mahindra Jeep	No action taken	Not assessed	This vehicle is 27 years old and kept in Division Office campus, auction

- A. Sri. R. Jayaprakash D man Gr I :-The incumbent provisionally promoted as D Man Gr I vide order No. KWA/JB/E4/755/1996 Vol III dated 20.08.2022..It is noticed that annual increment were sanctioned without the declaration of probation.
- B. Sri Mohammed Salih, D Man Gr I :- Provisionally promoted as D Man Gr I vide Order No.KWA/JB/E4/755/96 vol II Idated 17.10.2020 .Further increments were granted without the declaration of probation in the cadre.

Irregular increments sanctioned prior to the declaration of probation may be regularized and excess pay and allowances disbursed may be recovered and intimated.Similar instances if any may be verified and regularized.

XIX Inaction in collecting arrears

On random verification of e-abacus it is noticed that the following connection are having huge arrears .No action have been taken either to realize the arrears or to disconnect the connection.

Sl No	Consumer No	Amount
1	KRV1060/D	₹56410
2	KRV7814/D	₹38237
3	MDA2647/D	₹22817
4	MOD/4147/D	₹21087
5	PVL2624/D	₹60488
6	PVL935/D	₹36821
7	EKM/3652/D	₹32450
8	PRT/9101/D	₹250223
9	AGP2186/D	₹56616
10	NBR/3625/N	₹23445
11	AML/36/N	₹27873

Action may be taken to realize the arrears immediately

Outstanding Local Audit Paras

Sl No	Year	Pending
1	2005-06	1
2	2019-20	12
3	2020-21	5
	Total	18

Based on the Audit Committee discussions, direction has been issued to the concerned to prepare the replies and submit to RAO immediately and regular follow up to make the Paras dropped.

Part IV

Best Practices

NIL

Part V

Acknowledgement

Internal Audit Wing acknowledges the cooperation extended by the auditee institution

**ABDUL BASHEER T K
INTERNAL AUDITOR**

Annexure I**Incumbency Details**

EXECUTIVE ENGINEER			
SL NO	Name of Officer	Date of Joining in this office	Date of Relieving
1	V.Prasad	05-12-2014 AN	21-05-2016 AN
2	Abbas.P	21-05-2016 AN	30-05-2016 FN
3	V.Prasad	30-05-2016 FN	14-06-2017 AN
4	Jyothish.P	14-06-2017 AN	19-06-2017 AN
5	Mohamed Sedeque.P	19-06-2017 AN	03-08-2018 FN
6	Mohamed Rafi.A	03-08-2018 FN	16-08-2018 FN
7	Mohamed Sedeque.P	16-08-2018 FN	03-04-2019 FN
8	Jyothish.P	03-04-2019 FN	20-04-2019 FN
9	Mohamed Sedeque.P	20-04-2019 FN	06-06-2019 FN
10	Suresh Babu.T	06-06-2019 FN	20-05-2022 FN
11	Jayakrishnan.T.N.	20-05-2022 FN	10-08-2022
12	Muhammed Rashid. A	10-08-2022 FN	24-01-2023
13	Jayakrishnan.T.N.	24-01-2023AN	Still continuing

TECHNICAL ASSISTANT			
SL NO	Name of Officer	Date of Joining in this office	Date of Relieving
1	Sri..T.Sundaran	05-03-2015 FN	04-06-2015 FN
2	Sri.C.T.Abdul Majeed	04-06-2015 FN	23-06-2015 FN
3	Sri.Mohamed Sedeque.P	23-06-2015 FN	01-02-2016 FN
4	Sri.Abbas.P	01-02-2016 FN	27-10-2016 FN

5	Sri.P.Jyothish	27-10-2016 FN	21-02-2019 FN
6	Sri.Abbas.P	21-02-2019 FN	05-03-2019 FN
7	Sri.P.Jyothish	05-03-2019 FN	25-08-2021 FN
8	Abbas.P	25-08-2021 FN	31-12-2022AN
9	Sri.Abdunnasar PT	01-01-2023 FN	08-03-2023 FN
10	Beena.PP	08-03-2023 FN	Still continuing

DIVISIONAL ACCOUNTS OFFICER			
SL NO	Name of Officer	Date of Joining in this office	Date of Relieving
1	Sri.K.Ramachandran	29-08-2013 FN	30-04-2015 AN
2	Smt.G.S.Anitha	30-04-2015 AN	25-08-2015 FN
3	Sri.S.Krishna Kumar	25-08-2015 FN	19-01-2016 AN
4	Smt.G.S.Anitha	19-01-2016 AN	25-01-2016 FN
5	Sri.C.Arumughan	25-01-2016 FN	21-08-2019FN
6	Raviprakash.M	21-08-2019FN	20-07-2022
7	Sri.Pradeep.KT	20-07-2022 FN	Still continuing

Annexure II

Sl No	Name	Details of instrument	Date	Bank/PO	Amount
EMD					
1	M/s Reliance Const.Co.Chathannoor	TSA 108		Sub Treasury Chathannoor	100000
2	M/s Ranee Metal Industries	750554	13.10.1992	Post Office	4100
3	Mech N Mate Engg Co.	44941/17	23.10.1992	Lakshmi Vilas Bank	950
4	M/s Preethi Hardwares	NCK 000688	15.05.1992	Union Bank of India	1200
5	M/s Preethi Hardwares	NCK 000689	15.05.1992	Union Bank of India	1250
6	M/s Adonson Associates	274630	12.06.1992	CSB	2500
7	M/s Adonson Associates	274628	12.06.1992	CSB	2700
8	M/s Adonson Associates	274629	12.06.1992	CSB	2700
9	Mohammed Ali P	467385	11.01.1996	Post Office	1450
10	VP Moideenkutty	1,730,175	04.02.1999		1650

11	VP Moideenkutty	1,720,149	04.02.1999		1950
12	TP Kumar	2333	30.03.1999		13000
13	Abdul salam	234	03.04.1999		14250
14	Abubakker	232	30.03.1999		20000
15	M/s Universal Agencies	259	22.04.1999		1100
16	VP Moideenkutty	588	27.07.1999		1500
17	KVS industries	47054	24.02.2000		1250
18	M/s Senthil Engg Co.	6 Nos		Post Office	5500
19	Sureshbabu	17744	04.04.2000	Term Deposit	25300
20	M/s Sigma Technical Services	17752	17.05.2000	Term Deposit	10700
21	M/s PG Enterprises	NSC3 Nos		Post Office	8300
22	Abdul Kereem	NSC4 Nos		Post Office	2000
	Total				223350

Security Deposit

1	Abdul majeed	963/17	03.04.2017	MDWASCOCS	6000
2	M/s Technomatics	NSC 2 Nos	29.11.2004	Post Office	20000
3	M/s Raidco Kerala Ltd	1364	25.01.2007	DCB Malappuram	7418
4	KV Chandramohanam	307076	01.01.2008	Post Office	9000
5	M/s Saravan Elect	488/07	12.02.2009	Malappuram CS	1700
6	M/s Suras Electricals	NSC 2 Nos	05.06.2008	Post Office	2000
7	K Sundaram Elect	507118	03.06.2008	Term Deposit	8000
8	M/s Associate Pipes	NSC 2 Nos	19.06.2008	Term Deposit	51650
9	A Ramla	111746	19.06.2008	Term Deposit	2600
10	M/s Solar Industries	467924	23.07.2008	Term Deposit	9000
11	K Sundaran	507123	05.07.2008	Term Deposit	20600
12	K Sundaran	507119	13.06.2008	Term Deposit	3600
13	PK Kunhiraman	2 Nos	13.08.2008	Term Deposit	13600
14	Abdul Samad	NSC	26.09.2008	Post Office	44000
15	A Ramla	2 Nos	08.09.2008	Post Office	3800
16	Ranjini Agencies	18421	30.03.2009	Term Deposit	8400
17	K Sundaran	682/09	09.09.2009	Term Deposit	11200
18	M/s Suras Electricals	503894	12.11.2009	Term Deposit	19000
19	M/s Suras Electricals	503850	30.10.2009	Term Deposit	4000
20	Shoukath Ali	695/09	21.11.2009	Term Deposit	16500
21	KT Abdul Gafoor	507223	30.12.2009	Term Deposit	4400
22	K Sundaran	22418	27.03.2010	Term Deposit	3400
23	Mohammed Anshad	TSA791	01.07.2010	Sub Treasury	2100
24	Mohammed Anshad	TSA790	01.07.2010	Sub Treasury	21600
25	M Ashif	18449	04.02.2010	Term Deposit	43600
26	KP Solomon	507337	25.01.2011	Term Deposit	12600
27	M Mohammed	2 Nos	04.02.2010	Term Deposit	76600
28	K Sundaran	3 Nos	24.05.2011	Term Deposit	12600
29	Ummu T	507412			2000
30	V Basheer	507471	14.01.2012	Term Deposit	4000
	V Basheer	507472	14.01.2012	Term Deposit	2800

32	T Md Abbas	507473	14.01.2012	Term Deposit	36400
33	C G Punnoos	507571	08.06.2012	Term Deposit	28600
34	KJ Antony	468143		Term Deposit	2000
35	KJ Antony	468142	23.04.2012	Term Deposit	2000
36	VP Salim	101787		Term Deposit	6000
37	P Salih	30454	1.10.2012	Term Deposit	19000
38	P Salih	507604	26.07.2012	Term Deposit	10000
39	KJ Antony	507610	04.08.2012	Term Deposit	6600
40	P Salih	468158	11.08.2012	Term Deposit	4800
41	Abdul Sathar	803/12	09.08.2012	Malappuram CS	2200
42	Rahusmon	507642	21.04.2013	Term Deposit	37600
43	KJ Antony	468189		Term Deposit	2600
44	KJ Antony	458197		Term Deposit	2800
45	AV Basheer	507671	31.12.2012	Term Deposit	6200
46	P Salih	507658	19.11.2012	Term Deposit	4200
47	M Ashif	507567	29.05.2012	Term Deposit	7200
48	Moosa NK	507561	18.05.2012	Term Deposit	4560
49	Reghunathan	507430	10.10.2011	Term Deposit	5000
50	Reghunathan	507431	15.10.2011	Term Deposit	7600
51	Reghunathan	507497	17.02.2012	Term Deposit	12400
52	T Md Abbas	468455	09.05.2015	Term Deposit	2800
53	Ummerkoya	468472	30.11.2015	Post Office	5600
54	Reghunathan	311432		Term Deposit	6400
55	KJ Antony	3272153078	14.05.2016	Term Deposit	4600
56	M/s Union Elect	35391		Term Deposit	7200
57	Girijan	3367948572	08.09.2016	Term Deposit	14600
58	SajuPaul	3388352396	30.09.2016	Term Deposit	13800
59	MK Abubakker	3697749986	04.07.2017	Post Office	30000
60	TV Kabeer	3741879188	22.08.2017	Post Office	23000
61	Anees C Chandran	3876142256		Post Office	17100
62	MK Abubakker	4149158256		Post Office	30200
63	Mohammed P	4195188642		Post Office	7800
64	Siddique	318829		Sub Treasury	114400
65	Muneer K	352553			10200
66	Muneer K	352552			14000
67	Noufal KT	262082		Sub Treasury	27100
68	Manzoor V	493541		Sub Treasury	9600
69	Manzoor V	493543		Sub Treasury	6900
70	Manzoor V	493543		Sub Treasury	4900
71	Jithin Krishna	352908		Sub Treasury	7600
72	Jithin Krishna	352907		Sub Treasury	16500
73	Md Shafi	382370		Sub Treasury	7800
74	Alama Engg	2 Nos		Sub Treasury	196100
75	M/s Universal Machine	585797		Sub Treasury	12300
76	Sakkir Hussain	3 Nos		Sub Treasury	2000

77	Sakkir Hussain	2 Nos		Sub Treasury	13600
78	M/s Brothers Electricals	315254		Sub Treasury	36200
79	Noufal PK	0126945		Sub Treasury	15600
80	Sakkir Hussain	0127032		Sub Treasury	21800
81	Mohammed P	0127750		Sub Treasury	7800
82	M/s Brothers Electricals	0127813		Sub Treasury	17800
83	M/s Brothers Electricals	0127814		Sub Treasury	56300
84	MK Abubakker	0126583		Sub Treasury	11700
85	MK Abubakker	0126584		Sub Treasury	18500
86	PP Velayudhan	3 Nos		Sub Treasury	39650
87	PP Abbas	0057302		Sub Treasury	25200
88	Abdul majeed	965/17	30.06.2017	MDWASCOCS	4850
89	Abdul majeed	966/18	30.06.2017	MDWASCOCS	4850
90	Abdul Rahim	322169	31.08.2018		4200
91	M/s Nebula Electricals	10511	12.08.2018		14000
92	Sharafali	FD 679488	12.06.2019		4500
93	Mohammed P	27755	11.06.2020		3300
94	Sharafali	172564	07.07.2020		5200
	Total				1553078

PH Subdivision Manjeri**Security Deposit**

1	Mohammed Ali	2391	26.12.2006		4300
2	KK Rasheed	2471	21.05.2007	MDWASCS	600
3	K Sundaran	2672/09	12.10.2008	MDWASCS	4100
4	MK Ibrahim	2848/10	15.02.2010	MDWASCS	4800
5	Ms Suras Agencies	3350/13	01.01.2013		2000
6	Ms Suras Agencies	3389/13	27.02.2013		2400
7	Sakkir Hussain	3672/16	24.02.2016	MDWASCS	4750
8	PP Abbas	392118	07.06.2016	Federal Bank	18500
9	Sakkir Hussain	3716/16	23.08.2016	MDWASCS	5000
10	K Sundaran	4081808296		Post Office	9600
11	K Sundaran	4136053282	03.09.2018	Post Office	4800
12	K Sundaran	4136071491	03.09.2018	Post Office	6400
13	K Sundaran	473	18.12.2018	MDWASCS	5400
14	M/s Electro Project Consultants	318388	19.06.2019	Treasury	10600
15	Sakkir Hussain	262068	27.07.2019	Treasury	8800
	Mohammed Riyaz	173471	15.10.2020	Treasury	4900
	Mohammed Riyaz	173472	15.10.2020	Treasury	8100
	K Sundaran	127031	29.04.2020	Treasury	8000
	Mohammed Riyaz	125084	04.05.2020	Treasury	8000
	Abdul Rauf	127816	19.06.2020	Treasury	10900

	K Sundaran	175787	26.08.2020	Treasury	8200
	Total				143250
EMD					
1	Mohammed Abbas	1213/13	24.05.2013	Post Office	1250
2	Sakkir Hussain	1664/19	10.06.2019		4400
3	Sakkir Hussain	1665/19	10.06.2019		4400
4	M/s Electro wind Engg	908849	07.09.2019	UBI	7800
5	M/s Electro wind Engg	917053	06.09.2019	KDC Bank	7800
6	Mohammed Riyaz	1667/19	24.09.2019	KWA Society	2600
7	AV Basheer	1666/19	24.09.2019	KWA Society	2600
8	Mohammed Riyaz	1673/19	30.10.2019	KWA Society	2600
9	AV Basheer	1672/19	30.10.2019	KWA Society	4000
10	K Sundaran	71425	27.01.2020	Federal Bank	4000
11	PP Abbas	71433	27.01.2020	Federal Bank	4000
12	Mohammed Riyaz	95704		SBI	4000
13	Sakkir Hussain	92567		SBI	4000
14	K Sundaran	6308535		SBI	3000
15	PP Abbas	7166359		SBI	3000
16	K Sundaran	36307950		SBI	2600
17	PP Abbas	37164432		SBI	2600
	Total				64650
PH Subdivision Perinthalmanna					

Security Deposit

1	Mohammed Abraham	32904	30.12.2004	Manjesi KWA Staff CS	3500
2	Moiheen M	350/04	16.02.2005	MDWASCS	800
3	Moiheen M	5907	20.01.2005	MDWASCS	1800
4	Lorance Electricals	470204	14.10.2005	SBT	1500
5	Lorance Electricals	470205	14.10.2005	SBT	1300
6	Ms Suras Agencies	100/05	23.08.2005	MDWASCS	1500
7	Madhu	434/2006	31.03.2006	Manjesi KWA Staff CS	3400
8	Madhu	NSC 4 Nos		Post Office	4000
9	P Kunjunni	2898	26.03.2013		1200
10	P Kunjunni	2897	26.03.2013		1600
11	KC Mohammed Riyaz	850/13	26.04.2013		3800
12	Abdul Gafoor KT	993386	29.06.2015		1200
13	M/s Power Agencies	491822	13.04.2016		4000
14	Union Electricals	25794	15.12.2017	Thirur Thaluk Emp CS	9000
15	Union Electricals	25795	15.12.2017	Thirur Thaluk Emp CS	3700
16	V Subair	3 Nos	22.02.2018	Treasury	19400
17	Kunjimohammed	71805506	24.04.2018	SBI	6500

18	M/s Electro wind Engg	908629	11.06.2018	UBI	7700
19	M/s Brothers Electricals	385184	11.06.2018	SIB	5600
20	Muneer K	9356736	04.11.2020	Treasury	8500
21	VB Engineers	505170	10.08.2006	Post Office	5000
22	VB Engineers	505171	10.08.2006	Post Office	5000
23	K Suresh	2386/07			3200
24	VP Mohammed Ali	NSC3156/06	04.01.2007	Post Office	3000
25	M/s Neha Engg	896593	04.08.2008	Federal Bank	2500
26	M/s Aqua Service		16.05.2009		1600
	Total				110300

EMD

1	Ramachandran	206578	3.10.2008	Vijaya Bank	1600
2	P Salih	8628	13.07.2012	MSCB Angadippuram	500
3	Sakkir Hussain	1665/19	10.06.2019		4400
4	KC Mohammed Riyaz	4064	09.04.2013		1900
5	Abdul Gafoor KT	993383	27.06.2015		1000
6	V Subair	3684/17	23.12.2017		3600
7	K Kunji Mohammed	3687	23.12.2017		3600
8	V Subair	3685	23.12.2017		3200
9	K Kunji Mohammed	3688	23.12.2017		3200
10	V Subair	3686	23.12.2017		2900
11	K Kunji Mohammed	3689	23.12.2017		2900
12	Muneer K	935176	12.10.2020		4200
13	K Kunji Mohammed	8055060	13.10.2020		4200
14	Subramanyan	2100118	25.22.2021		800
	Total				38000

PH Subdivision Parappanangaadi

Security Deposit

1	Sainudeen	157941	06.07.2004	SBI	800
2	M/s New India Surgicals and Chemicals	166498	21.05.2007	IOB	700
3	M/s New India Surgicals and Chemicals	166497	21.05.2007	IOB	850
4	M/s New India Surgicals and Chemicals	918466	27.03.2008	IOB	1000
5	M/s New India Surgicals and Chemicals	918467	27.03.2008	IOB	1000
6	M/s SravanaElectricals	402	04.07.2008	DCB	450

7	M/s SravanaElectricals	404	04.07.2008	DCB	500
8	M/s SravanaElectricals	403	04.07.2008	DCB	450
9	Ummerkoya	1770	24.01.2011		2000
10	Rajan	25847	05.06.2015		4600
11	Gireesh	3 Nos	26.05.2015	Post Office	1600
12	Rasheed V K	15580		Post Office	600
13	Ummerkoya	22998	13.04.2016		7000
14	HyderAli	4217012482			500
15	M Rajan	521995	19.02.2021	Treasury	12000
	Total				34050

EMD

1	KP Subramanyan	NSC 604	18.09.2007	Post Office	1000
2	M/s Supra Electronics	165	24.05.2007	DCB	1250
3	Sravan Electricals	1810	05.07.2008	DCB	625
4	M/s Manoj Electricals	13286	19.06.2010	DCB	500
5	M/s Orma	13287	19.06.2010	DCB	500
6	PV Kabeer	39488	25.10.2017	DCB	3550
7	MK Abubacker	39489	25.10.2017	DCB	3550
8	M/s United Electricals	045433	13.12.2019	DCB	5500
9	M/s Electronical Engg	908918	12.12.2019	UBI	5500
10	M/s United Electricals	2 Nos.	29.09.2021	TTECo.op	4700
11	D&T Electric Works	2 Nos	25.09.2021	TTECo.op	4800
12	M/s Union Electrical Engg	30563	08.03.2022	TTECo.op	6300
13	D&T Electric Works	564	08.03.2022	TTECo.op	6400
14	M/s Union Electrical Engg	3 Nos	30.03.2022	TTECo.op	11800
15	D&T Electric Works	3 Nos	30.03.2022	TTECo.op	11900
16	MK Abubacker	3920/22	11.07.2022	DCB	6500
17	M Rajan	3919	11.07.2022		6500
18	M Rajeshkumar	1361209	25.06.2022	Treasury	12000
19	PSB Constructions	1360508	28.08.2022	Treasury	4700
20	Rafeeq P	1360509	28.08.2022	Treasury	4700
21	M/s Union Electrical Engg	30912	26.07.2022	TTECo.op	2300
22	D&T Electric Works	30993	26.07.2022	TTECo.op	2400
	Total				106975

PH Subdivision Malappuram

EMD

1	M/s Brothers Electricals	CDR No 1466/15	16.10.2015	KWA Co Op Society Manjeri	4900
2	M/s Calicut Electricals	1667/15	16.10.2015	KWA Co Op Society Manjeri	5100

3	Alavikkutty M	3546/16	1.01.2016	KWA Co Op Society Manjeri	2500
4	Abdul sathar	3547/16	1.01.2016	KWA Co Op Society Manjeri	2500
5	M/s Brothers Electricals	1507/16	6.09.2016	MDWASCOCS	2200
6	P Mohammed	FD 91011	21.12.2016	SBI	2150
7	KM Mohankumar	FD 3595/16	24.12.2016	MDWASCOCS	2150
8	Alavikkutty M	3598/16	26.12.2016	MDWASCOCS	2350
9	M/s Brothers Electricals	2655	28.02.2019	SIB	7900
10	M/s Alana Engineering	2657	28.02.2019	SIB	8000
11	Sharafali	3827	26.12.2019		2000
12	Mohammed P	3826	26.12.2019		2000
13	KM Mohankumar	3862/20	14.07.2020		4400
14	Mohammed P	3863/20	14.07.2020		4400
15	Mohammed Rafeeq	3864/20	14.07.2020		4300
	Total				56850

Security Deposit

1	Abdul majeed	963/17	03.04.2017	MDWASCOCS	6000
2	Abdul majeed	965/17	30.06.2017	MDWASCOCS	4850
3	Abdul majeed	966/18	30.06.2017	MDWASCOCS	4850
4	Abdul Rahim	322169	31.08.2018		4200
5	M/s Nebula Electricals	10511	12.08.2018		14000
6	Sharafali	FD 679488	12.06.2019		4500
7	Mohammed P	27755	11.06.2020		3300
8	Sharafali	172564	07.07.2020		5200
	Total				46900
	Grand Total				2320553

