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## KERALA WATER AUTHORITY

**Jalabhavan**  
**Thiruvananthapuram – 695033**  
**Kerala - India**

File No. KWA-JB/8767/2024-DA3(AUDIT)

Dated: 25-03-2025

**UIN:IAR/4 /2024-25**

### KERALA WATER AUTHORITY

Internal Audit Wing

Internal Audit Report

**P.H. DIVISION EDAPPAL**

**PERIOD OF AUDIT : 28.10.2024 TO 08.11.2024**

**PERIOD COVERED : 01.04.2017 TO 31.03.2024**

#### Team Members

- |                         |                             |
|-------------------------|-----------------------------|
| 1) Sri. Lalishkumar.K.G | Internal Auditor 2          |
| 2) Smt. Indhulekha.     | Divisional Accounts Officer |
| 3) Sri. Sreejith.S      | Head Clerk.                 |

#### Part I

#### A. Introduction

The Internal Audit was conducted from 28.10.2024 to 08.11.2024, covering the period from 01/04/2017 to 31/03/2024. P.H. Division Edappal consists of two Subdivisions namely P.H. Sub. Division Tirur and P.H. Sub Division Ponnani.

#### B. Officers in charge

Attached as **Appendix A**

#### C. Financial Analysis

Year	2021 - 22 (Rs. in Lakhs)	2022-23 (Rs. in Lakhs)	2023-24 (Rs. in Lakhs)
Estt Expenditure	701	603	614
Contingencies	5	2	10
Capital Exp	10515	24273	31000

Maintenance Expenditure	82	121	366
Total	11303	24999	31990

#### D. Internal Control Mechanism

P.H.Division Edappal

##### 1. Trial Balance as on 31/03/2024.

On verification of trial balance for the month of March 2024. It is noticed that the credit and debit balances are seen wrongly accounted in some account codes as shown below.

##### 2834 (ST on Tender Sales)

An amount of Rs.10028/- showing as credit balance in this account. This may be verified and result intimated.

##### 2843 (TDS from Employees)

The reason for keeping an amount of Rs.1,33,62,262/- as credit balance, without remitting into income tax department towards the income tax received from employees may verified and reported.

##### 2831 (ST on Scrap)

An amount of Rs. 1322/- showing as credit balance in this account. This may be verified and result intimated.

##### 2825 (LIC/SLI)

An amount of Rs. 1,49,86,576/- is seen as credit balance. The reason showing huge balance in this account. This shall be rectified and intimated to audit.

##### 2841 (TDS from Contractors)

An amount of Rs. 4,37,582/- is seen as debit balance. The reason for the excess remittance shall be intimated to Audit.

##### 2829 ( Other statutory employees deduction)

An amount of Rs. 87, 90,064/- is seen as credit balance. This may be verified and result intimated.

##### 2826 (Provisional Tax)

An amount of Rs.14,45,892/- is seen as credit balance. The reason showing huge balance in this account may be explained. This may be verified and result intimated.

##### 2827 (Labour Welfare Fund)

An amount of Rs.767/- is seen as credit balance. The reason showing the balance in this account may be explained. This may be verified and result intimated.

##### 2811 (Sundry Creditors Contractors)

An amount of Rs.5,18,20,830/- is seen as credit balance. This may be verified

and necessary Journal entry may be passed and reported.

**2812 (Sundry Creditors Suppliers)**

An amount of Rs.42,36,451/- is seen as credit balance. This may be verified and necessary Journal entry may be passed and reported.

**9219(Control A/c Capital Exp. Others)**

An amount of Rs.14,45,237/- is seen as credit balance. This may be verified and necessary Journal entry may be passed and reported.

**2839(ST on other Sales)**

An amount of Rs.89,147/- is seen as debit balance. The reason showing huge balance in this account may be explained. This may be verified and result intimated.

**2814 (Employees Unpaid Salaries)**

An amount of Rs.38,10,666/- is seen as credit balance. This may be verified and necessary Journal entry may be passed and reported.

**1311( Stock of Steel)**

An amount of Rs.2,63,381/- is seen as credit balance. This may be verified and result intimated.

**1313(Stock of Pipe)**

An amount of Rs.2,63,381/- is seen as credit balance. This may be verified and result intimated.

**2832(ST on Sale of Gunny bags)**

An amount of Rs.128/- is seen as credit balance. This may be verified and result intimated.

**2833(ST on Materials issued to Contractors)**

An amount of Rs.8281/- is seen as credit balance. This may be verified and result intimated.

**1641(Onam Advance)**

An amount of Rs.120259/- is seen as debit balance. This shall be verified and intimated to Audit.

**P.H Sub Division Ponnani.**

**1532 (Imprest)**

An amount of Rs.52,40,346/- is seen as credit balance. The reason for the huge unsettled balance in this account may be clarified and intimated to Audit.

**1619 (Marriage Advance)**

An amount of Rs.27294/- is seen as credit balance. This may be verified and result intimated.

**1641(Onam Advance)**

An amount of Rs.28029/- is seen as credit balance. This may be verified and result intimated.

**1649 (Other Advance)**

An amount of Rs.26075/- is seen as credit balance. This may be verified and result intimated.

**1651(Travelling)**

An amount of Rs.4791/- is seen as debit balance. This may be verified and result intimated.

**1659 (Other Advances for expenses)**

An amount of Rs.22573/- is seen as credit balance. The reason for the non settlement of Temporary Advance at the end of the Financial Year shall be reported to Audit.

**1661 (Advance to contractors)**

An amount of Rs.29630/- is seen as credit balance. The reason for the the non settlement of Advance to contractor may be reported To Audit.

**1671 (Claims recoverable from Government)**

An amount of Rs.2786/- is seen as debit balance. This may be verified, corrected and result intimated.

**1679 (other claims)**

An amount of Rs.1950/- is seen as credit balance. This may be verified and result intimated.

**2741(WCD from Domestic consumers)**

An amount of Rs.1558/- is seen as debit balance. This may be verified and result intimated.

**2767(DWWS from casual connections)**

An amount of Rs.4000/- is seen as debit balance. This may be verified and result intimated.

**2811 (Sundry Creditors Contractors)**

An amount of Rs.1042240/- is seen as debit balance. The reason for not Journalizing the entries may be verified and intimate to Audit.

**2812 (Sundry Creditors Suppliers)**

An amount of Rs.670221/- is seen as debit balance. The reason for not Journalizing the entries may be verified and intimate to Audit.

**2825 (Insurance premium)**

An amount of Rs.6725592/- is seen as debit balance. The reason for excess remittance may be verified and intimate to Audit.

**2826 (Provisional Tax)**

An amount of Rs.440100/- is seen as debit balance. The reason for excess remittance may be verified and intimate to Audit.

**2829(Other Statutory Employees deduction)**

An amount of Rs.3023785/- is seen as debit balance. The reason for excess remittance may be verified and intimate to Audit.

**2831 (ST on Scrap)**

An amount of Rs.100/- is seen as credit balance. The reason for non-remittance may be verified

and intimate to Audit.

**2834 (ST on Tender Sales)**

An amount of Rs.64/- showing as credit balance in this account. The reason for non-remittance may be verified and intimate to Audit.

**2835 (Work Tax)**

An amount of Rs.207866/- showing as credit balance in this account. The reason for non-remittance may be verified and intimate to Audit.

**2841 (TDS from contractors)**

An amount of Rs.8106/- showing as credit balance in this account. The reason for non-remittance may be verified and intimate to Audit.

**2843 (TDS from Employees)**

An amount of Rs.5195410/- showing as debit balance in this account. The reason for excess remittance may be verified and intimate to Audit.

**2895 (KCWFF)**

An amount of Rs.197749/- showing as debit balance in this account. The reason for excess remittance may be verified and intimate to Audit.

**9219(Control A/c Capital Exp. Others)**

An amount of Rs.915824/- showing as debit balance in this account. This may be verified and necessary Journal entry may be passed and reported.

**P.H. Sub Division Tirur.**

**1532 (Imprest Account)**

On verification of trial balance, an amount of Rs.19900/- is seen as debit balance. This may be verified and result intimated.

**1541(Short term Deposits with Bank)**

An amount of Rs.320/- is seen as credit balance. This may be verified and result intimated.

**1619(Marriage Advance)**

An amount of Rs. 217444/- is seen debit balance. This may be verified and result intimated.

**1641 (Onam advance)**

An amount of Rs.16013/- is seen as credit balance. This may be verified and result intimated.

**1652 (Emergency Purchase)**

An amount of Rs. 5000/- is seen as credit balance. This may be verified and result intimated.

**1661 (Advances to Contractors)**

An amount of Rs.62427/- is seen as credit balance. This may be verified and result intimated.

**1662 ( Advances to Suppliers)**

An amount of Rs.55290/- is seen as debit balance. This may be verified and result intimated.

**2711(Deposits from panchayaths)**

An amount of Rs.8500/- is seen as credit balance. This may be verified and result intimated.

**2811(Sundry Creditors Contractors)**

An amount of Rs. 4058200/- is seen as debit balance. This may be verified and necessary Journal entry may be passed and reported.

**2812 (Sundry Creditors Suppliers)**

An amount of RS.2246451/- is seen as debit balance. This may be verified and necessary Journal entry may be passed and reported.

**2824(FBS)**

An amount of Rs.21533/- is seen as debit balance. This may be verified and result intimated to Audit.

**2825(LIC/SLI)**

An amount of Rs.9028033/- is seen as debit balance. The reason for remitting the premium without effecting/recording recovery may be intimated to audit.

**2895 (LWFR From contractors)**

An amount of Rs.1435043/- is seen as credit balance. This may be verified and result intimated to Audit.

**5312 ( ND consumer dues written off )**

An amount of Rs.238307/- is seen as credit balance. This may be verified and result intimated to Audit.

**5316( Industrial consumers dues written off )**

An amount of Rs.13/- is seen as debit balance. This may be verified and result intimated to Audit.

**9219( Control A/c. Capital Exp. Others)**

An amount of Rs.1932150/- is seen as debit balance. This may be verified and necessary Journal entry may be passed and reported.

**II. Non – settlement of advances to Contractors , Suppliers ,Bank Loan Sceme.**

**(a). 1661(Advance to Contractors)**

On verification of the trial balance for the month of March 2024, it is noticed that an amount of Rs. 2927706/- is seen till showing as pending advance to be settled by the contractor. The reason for non settlement may be intimated to audit with following details.

1. Name of the Contractor
- 2.Name of work/scheme
3. Date of disbursement of advance
4. Reason for delay in settlement

**(b). 1662(Advance To Supplier)**

On verification of the trial balance for the month of March 2024, it is noticed that an amount of **Rs. 228115/-** is seen till showing as pending advance to be settled by the Supplier. The reason for non settlement may be intimated to audit with following details.

1. Name of the Supplier
- 2.Name of work/scheme
3. Date of disbursement of advance
4. Reason for delay in settlement

**(c). 1669 (Advance to contractors - Bank Loan Scheme)**

On verification of the trial balance for the month of March 2024, it is noticed that an amount of **Rs.4832248/-** is seen till showing as pending loan to be settled by the contractor. The reason for non settlement may be intimated to audit with following details.

1. Name of the Contractor
- 2.Name of work/scheme
3. Date of disbursement of advance
4. Reason for delay in settlement .

**III. Receipt of fund for Deposit Work as Booked under wrong Head of Account**

On verification of the Cash Book, it is noticed that the receipt of fund for Deposit works are booked under the Head of 9132 instead of 2763 of Grama Panchayath , 2764 of Municipality and 2765 Of Corporation. This may be corrected and report to Audit.

**VI. Parking of Funds in various Accounts****(a) P.H.Division Edappal**

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 31.03.2024. The reason for parking huge amount in these operative accounts may be intimated to audit.

Sl No	Account No	Parked Amount	Remarks
1	SB 67001149997 Salary	20,18,487	Operative
2	SB 67144691382 Deposit	38,60,695	Operative
4	SB 67222682879 State Plan	11,22,739	Operative
5	SB 67257827383 Dist. Collector	39,19,161	Operative
6	SB 67222682937 Central Plan	28,939	Operative. The amount in this inactive account may be verified and take immediate action to close the account.

(i) As per the directions issued from the Head Office only an amount of Rs.25 Lakhs shall be

retained in Deposit account which is to be recouped on expenditure. Necessity of keeping this huge amount in Division is irregular as per Circular. Immediate action may be taken to refund the unnecessarily parked amount to the Head Office Account.

(ii ) Balance amount in State plan, Deposit, Dist. Collector accounts shall be refunded immediately.

(iii) Interest accrued in each account shall be remitted separately.

## **V. Bank Reconciliation**

### **P.H.Division Edappal**

(a). A/c No. 67144691382 as on 31/03/2024.

On verification, a total amount of Rs.109817/- is seen debited as Bank charges/ interest and not accounted in Cash Book. This shall be verified and necessary action may taken to correct the transaction and report to Audit.

### **P.H. Subdivision Ponnani.**

#### **(b).Bank Reconciliation of Non Operative Account**

On verification of the Cash Book an amount of Rs.1921/- is seen as closing balance and as per the Bank statement Rs.5094.62/- .This Non operative account has not been reconciled. As per the Finance/Treasury rule reconciliation of Bank /Treasury account has to be conducted at the end of the month. So Reconciliation shall be done up to 10/2024 and report to Audit.

### **P.H. Subdivision Tirur.**

#### **(c). Bank Reconciliation as on 31/03/2024**

##### **Operative A/c No.67000696485**

On verification of the Bank Reconciliation statement as on 31/03/2024, it is seen that an amount of Rs.12842/- is noted as others for long pending. This may be rectified and intimated to Audit.

#### **(d). Non Operative Account No.57003489041**

On verification, the Reconciliation statement, an amount of Rs.14062/- is noted as List B as long pending.

An amount of Rs.99637/- is seen as “others” which is not specified in Accounts Manual. Hence the Rs.99637/- may be verified updated and intimate to Audit.

An amount of Rs.35/- is noted as the difference in cash book.

These may be rectified and intimated to Audit.

## **VI. Cash Book**

### **a P.H.Division Edappal**

1.Closing balance of each Account not separately mentioned in the closing



page of Cash Book.

2.The two Non Operative Accounts is not seen Reconciled properly.

This shall be done and intimated to Audit.

3.Treasury Account is seen in the Closing Balance Rs.3995/-. Directions

are already given to close the Treasury Account. This shall be done and intimate to Audit.

## **VII. Cheque Memo Register**

### **P.H. Subdivision Ponnani.**

On verification of the Cheque Memo register page No.56 (Dated 04-10-2023), 57 to 59, 62to 67 and 68 to 70 (Dated 01-01-2024) the entries made is seen corrected using pencil. This is irregular. The same has to be done properly and the correction entries has to be authenticated by the competent authority. This shall be update and intimated to Audit.

## **VIII. Service Books Related**

### **(1)Pay fixation statement**

The 11<sup>th</sup> Pay Revision fixation Statement is not attached for the following incumbents.

### **P.H.Division Edappal.**

- a)Rajani. A D' man Grade I.
- b) Renuka. V. LDC.
- c) Baburajan. K Driver.

### **P.H. Subdivision Ponnani.**

- (a) Abdul Jaleel (Assistant Engineer)
- (b) Janardhanan T.N (Meter Reader)
- (C) Shemy.V.M (D' Man Grade I)
- (d) Mujeeb Rahman .E (UDC)
- (e ) Kainaf Mayanthrikam (UDC)
- (f) Sibimon (D' Man Grade I)
- (g) Manshoor Ali.A (Operator)
- (h) Sadikkali Athikaparambil (Operator)
- (i) Nidheesh .C.T (Operator)
- (j) Subeesh Kadungathel (Operator)
- (k) Aneesh P.P (Operator)
- (l) Liyons Sunny Thekkath (Operator)
- (m) Suraj.M (Overseer Grade III)
- (n) Vinod V.P (Watchman)
- (o) Jayananth.K (Meter Reader)
- (p) Abdul Azeez A.K

### **P.H. Subdivision Tirur.**

- (a)Sivakumar.K.S (Operator)
- (b) Riyers.M.K (Fitter)
- (C) Sugeesh .P.M (operator)
- (d) Dileep.M (Head Operator)
- (e )Radha.k (LDC Higher Grade)
- (f) Aneesh.M.V (Meter Reader)
- (g) Rajendran.T (Operator)

- (h) Muralikrishnan K.M (Operator)
- (i) Arun.P.P (Operator)
- (j) Rambha .C.M (Selection Grade Typist)
- (k) Chandramathi.P (Part time sweeper).

**(2). Non attestation of service book pages**

**P.H. Subdivision Ponnani.**

On verification of Service Book of the following incumbents, Qualification entry of service book of Page No.2 is not attested by the controlling officer may updated and intimate to Audit.

- (a) Sivananth (Overseer Grade III)
- (b) Kavya Jose (Overseer Grade III)
- (c) Mohammed Abshar Tharayil (Operator)
- (d) Jayakrishnan (Overseer Grade III)
- (e) Suneesh.N (Overseer Grade III)
- (f) Indulesh.K.K (Office Assistant)

**(3). Cancellation /Corrections entries**

**P.H.Division Edappal.**

On verification of the service books, the cancellation / corrections are seen not authenticated for the following incumbents. This shall be updated and intimated to Audit.

- a) Remya Rajan. N      D'man Grade II
- b) Rajani. A              D'man Grade I.

**(4). Earned Leave not recasted at the rate of 1/11 days**

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

**P.H. Subdivision Ponnani.**

- 1. Manshoor Ali. A (Operator)
- 2. Nidheesh .C.T (Operator)
- 3. Sreejith.A.C (Assistant Engineer)
- 4. Indhulesh.K.K (Office Assistant)
- 5. Sadikkali Athikaparambil (Operator)\

**P.H. Subdivision Tirur.**

- 1) Arunjith.M.R (Operator)
- 2) Sivaprasad.A.P (Watchman)
- 3) Abdul Rashid Pullaphiyil (Operator)

**(5). Paternity Leave / Maternity Leave not deducted**

On verification of Service Book of the following incumbents, the Paternity / Maternity Leave is seen

not deducted from Earned Leave Account.

**P.H. Subdivision Ponnani.**

- 1) Kavya Jose - OverseerGrade III
- 2) Rajeeesh .K (Watchman)
- 3) Khamarudeen.A.P (Headfitter)

**P.H. Subdivision Tirur.**

On verification of Service Book of Arunjith.M.R (Operator), the Paternity Leave for the period from 19/11/2017 to 28/11/2017 (10 days ) is seen not deducted from Earned Leave Account.

**(6). Commuted Leave not deducted**

**P.H. Subdivision Ponnani.**

1. Indulesh.K.K (Office Assistant)
2. Janardhanan T.N (Meter Reader)

**(7). Earned leave not updated**

**P.H. Subdivision Ponnani.**

On verification of Service Book of the following incumbents is Earned leave account is not updated and authenticated.

- 1)Kavya Jose - OverseerGrade III.

**Earned leave surrender not cancelled**

**P.H. Subdivision Ponnani.**

On verification of Service Book of Prema Sanjeev (Parttime sweeper) Earned leave surrender was sanctioned as on 01/06/2018. Later it is seen cancelled and thus obtained Earned leave not added in Earned leave account.

**(8). Half pay Leave not updated**

**P.H. Subdivision Ponnani.**

On verification of Service Book of the Sreejith. A.C (Assistant Engineer) Half Pay leave is to be updated and intimate to Audit.

**P.H. Subdivision Tirur.**

On verification of Service Book of Sivakumar. K.S (Operator) is Half pay leave account is not updated and authenticated.

**(9). Irregular Special Casual Leave**

**P.H. Subdivision Ponnani.**

On verification of Service Book of the Kainaf Mayanthrikam (UDC), audit observed that special casual leave sanctioned for 35 days from 29/06/2020 to 02/08/2020 is irregular as per G.(O). No. m.g.

(കെ).നം.112/2020/പൊഭ.വ തീയതി:07/06/2020.

## **IX. Non Maintaining of Registers**

### **P.H.Division Edappal.**

#### **(a). Fixed Asset Register**

On verification of the Registers Fixed Asset Register the does not maintain in the proper Format as per KFC form 23. This shall be maintained and intimated to Audit.

#### **(b) Trial Balance Register Ledger and Journal Register**

As per KWA manual and circular, it is specified all ARU's should be maintained Trial Balance Register, Ledger and Journal Register for strengthening for the proper maintenance of Accounting system of KWA. This shall be maintained and intimated to Audit.

#### **(c). Internal Audit Report Register**

On verification, Internal Audit Register is not maintaining in this office. This shall be maintained and intimated to Audit.

#### **(d). Income Tax Register (2843 Employees)**

The register shall be updated and remittance details shall be recorded and intimate to Audit.

#### **(e). Registers not certified**

A certificate duly signed by the controlling officer regarding machine numbered pages of the registers are need to be written before beginning of a register. This was not seen followed in this Division. This shall be updated and intimate to Audit.

Sl.No	Register Name	Period / Month
1	Agreement Register	(2022-2023, 2018-19, 2019-20,2021-22)
2	Quotation Register	(03/2017,04/2018, 06/2020)
3	Stationery Register	(from 11/2019)
4	Imprest Register	(6/2021)
5	Cash Books	(from 30/03/2021, 01/11/2021, 02/04/2022, 01/08/2022, 31/12/2022, 29/04/2023, 31/08/2023, 01/01/2024, 21/05/2024)
6	Cheque Memo Register	<b>Account Nos.</b>
		SBI A/c 67144691484 Amruth-2 A/c. 42384941460 SBI A/c 67001149997 SBI A/c 67257827383 (District collector) Central Plan A/c 67222682937

#### **(f). Imprest Register**

The imprest Register is not maintained properly. The details of settlement vouchers are not entered (CBV No.). This may be rectified and report to Audit.

**(g). Tender Registers**

On verification of Tender Registers, Audit noticed that there are no necessary entries of selected bidder and not authenticated and not updated. This shall be corrected, updated and intimate to Audit.

Tender Register			
Year	2017-18	2018-19	2019-20
Tender No.	50 (Page Blank & not authenticated)	48,49,50, 52,57,60, 62,64,65, 66,67,68, 69, to 83, 86 (Pages not Up-to-date & not authenticated)	1 to 21. (Page not authenticated), 26,29,30,31,32,33,34, to 40,43, 46,47,54,55,56,57, 58,59,60,61,62,63,64,65,66, 67,68,69,70, 71. Tender Register 2019-20 Page No. 89 to 100 is Blank.
Re Tender No.			7,12,13,15,16,20,34,37,40,42, 43,50,52,53,39,

**P.H. Subdivision Ponnani.****(h). Tender Register not maintained properly**

Necessary entries regarding the selected bidder (Tender) and quoted rate did not recorded in many pages of Tender register of 2023-24 vide page No.172,174,176 to 182. This shall be rectified and reported to Audit.

**P.H. Subdivision Tirur.****(i). Temporary Advance Register**

Temporary Advance Register in this office is not maintained properly. Register includes entry from 16/12/2014 to 10/2024. Even if the Register is Ten years old, only very few entries are made. As the Register is 10 years old, the recent data will lost with in a few years/ months. Hence the Register shall be updated and intimated to Audit.

**X. Granting of TA bills without Ceiling limit****P.H.Division Edappal.**

On verification of Travel Allowance register and file, It is understood that the TA bills are passed to Drivers without ceiling limit. As per G.O No. 78/2018/ Fin Dtd: 18/08/2018, the staffs who use Department vehicle for journey, they are only eligible of 50% of Eligible T.A and also with quarterly ceiling limit. Hence Audit pointed out that all TA claims yet to be rectify and ensure that this order has been compiled and the fact to be report to Audit.

**Part II-A****Major Irregularities****-Nil-****Part II-B****Other Irregularities****I. Non Forfeiture of time barred /unclaimed securities****(a) P.H.Division Edappal.**

On verification of the Security Deposit register/ Security Deposit receipt in hand, it is noticed that SD's were pretty old as of 1993. As per codal provisions, the unclaimed / time barred securities / EMDs shall be forfeited and taken into the account of KWA. But it is noticed that, the same has not been done in this Division. Further it may be noted that in the case of Liabilities are existing against the contractors, action taken in this regard may also be reported.

Security Deposits				
SL.No.	Name of contractor	Name of instrument	Bank/ Treasury	Amount
1	S.Jayakumar	TD No.345275 Dtd:10/08/1993	Edappal	6000
2	V.P Abdul Latheef	TSA No. 464 Dtd.25/09/1993	Ponnani Sub Treasury	1750
3	George.K	No.00AD270341, 13CC 256157 , 05BB 368448	NSC	1600
4	Universal Machine Experts	TD No.1022589 Dtd.20/11/1993	-	11900
5	M/s Sure seal	No.6000268 Dtd.03/12/1993	-	10650
6	George. K	No.00AA270341 Dtd.28/10/1993	-	100
7	George. K	No.13CC256157	Sub Post Master Kadavanthara	1000
		No.0BB368445	Sub Post	

8	George. K	Dtd.28/10/1993	Master Kadavanthara	500
9	P.P. HussainKoya	No. 00AA294579 Dtd.19/12/2000	Sub Post Master chaliyam	100
10	P.P. HussainKoya	No.17CC111305 Dtd.19/12/2000	Sub Post Master chaliyam	1000
11	P.P. HussainKoya	No.17CC111306 Dtd.19/12/2000	Sub Post Master chaliyam	1000
12	P.P. HussainKoya	No.17CC111307 Dtd.19/12/2000	Sub Post Master chaliyam	1000
13	P.P. HussainKoya	No. 00AA294578 Dtd.19/12/2000	Sub Post Master chaliyam	100
14	P.P. HussainKoya	No.10DD435943 Dtd.14/11/2000	Sub Post Master Kuttipuram	5000
15	P.P. HussainKoya	No. No.10DD435942 Dtd.14/11/2000 Dtd.	Sub Post Master Kuttipuram	5000
16	P.P. HussainKoya	No. No.10DD435941 Dtd.14/11/2000 Dtd.	Sub Post Master Kuttipuram	5000
17	P.P. HussainKoya	No.11BB755033 Dtd. 14/11/2000	Sub Post Master Kuttipuram	500
18	U.Ummar	No.B3881022 Dtd.06/11/75	Sub Post Master Olavakkode	100
19	R.R.Nair	No.30AA600482 Dtd.25/09/2000	Sub Post Master Alleppey	100
20	R.R.Nair	No.30AA600483 Dtd.25/09/2000	Sub Post Master Alleppey	100
21	R.R.Nair	No.30AA600484 Dtd.25/09/2000	Sub Post Master Alleppey	100
22	R.R.Nair	No.39CC412269 Dtd.25/09/2000	Sub Post Master Alleppey	1000

23	R.R.Nair	No.39CC412270 Dtd.25/09/2000	Sub Post Master Alleppey	1000
24	R.R.Nair	No.39CC412271 Dtd.25/09/2000	Sub Post Master Alleppey	1000
25	R.R.Nair	No.10DD479543 Dtd.25/09/2000	Sub Post Master Alleppey	5000
26	P.Janardhanan	No.A013726 Dtd. 01/08/1988	KSFE Thirur	300
27	--	No.B22115841 Dtd.28/11/1991	Indira Vikas Pathra	1000
28	--	No. B22160092 Dtd.07/02/1992	Indira Vikas Pathra	1000
29	--	No. B22115838 Dtd.07/02/1992	Indira Vikas Pathra	1000
30	N.K Mohammed	No. F6588885 Dtd.16/11/1988	Sub Post Master Downhill	5000
31	N.K Mohammed	No. F6588884 Dtd.16/11/1988	Sub Post Master Downhill	5000
32	K A Shamsudeen	No. C28656892 Dtd.02/01/1989	Sub Post Master Perinthalmanna	100
33	K A Shamsudeen	No. C28656893 Dtd.02/01/1989	Sub Post Master Perinthalmanna	100
34	K A Shamsudeen	No. C28656885 Dtd.02/01/1989	Sub Post Master Perinthalmanna	100
35	K A Shamsudeen	No. D10113820 Dtd.02/01/1989	Sub Post Master Perinthalmanna	500
			Sub Post	



36	K A Shamsudeen	No. D10113822 Dtd.02/01/1989	Master Perinthalmanna	500
37	K A Shamsudeen	No. C28656884 Dtd.02/01/1989	Sub Post Master Perinthalmanna	100
38	K A Shamsudeen	No.E28339093 Dtd.02/01/1989	Sub Post Master Perinthalmanna	1000
39	K A Shamsudeen	No. C28656883 Dtd.02/01/1989	Sub Post Master Perinthalmanna	100
40	K A Shamsudeen	No. C28656894 Dtd.02/01/1989	Sub Post Master Perinthalmanna	100
41	K A Shamsudeen	No. C28656890 Dtd.02/01/1989	Sub Post Master Perinthalmanna	100
42	K A Shamsudeen	No. C28656891 Dtd.02/01/1989	Sub Post Master Perinthalmanna	100
43	K A Shamsudeen	No. C28656889 Dtd.02/01/1989	Sub Post Master Perinthalmanna	100
44	M. Abdul Rasak	Cheque No. 483066 Dtd.20/02/2007	PN BANK Parappanagadi.	1400
45	M. Abdul Rasak	Cheque No. 483067 Dtd.20/02/2007	PN BANK Parappanagadi.	700
46	K.P. Aurmugh	F.D No.086450 Dtd.03/04/1990	Nedungadi Bank Calicut, Ponani Branch	450
47	K.P. Aurmugh	F.D No.086482 Dtd.31/05/1990	Nedungadi Bank Calicut, Ponani Branch	900
	TOTAL			80250

EMD & DD				
1	Appukuttan	No.SPL180092 Dtd.16/01/2002	Nedungadi Bank Calicut	25000
2	K. Khalid	No.SPL 180091 Dtd.16/01/2002	Nedungadi Bank Calicut	25000
3	--	No.SPL 180093 Dtd.16/01/2002	Nedungadi Bank Calicut	25000
4	--	DD.No.819461 Dtd.05/05/2017	-	9250
	TOTAL			84250
Treasury Savings Account				
1	P.N. Mohammed	TSA. No.1369 Dtd.12/06/1985	Dist Treasury Malappuram	2050
2	K.P. Radhakrishnan.	TSA. No.233 Dtd.01/10/1984	Sub Treasury Ponnani.	100
3	V. Gopalakrishnan	TSA. No.8972 Dtd.25/03/1993	Dist Treasury kollam	87000
4	M/s Salkala Bore Wells	TSA. No.415 Dtd.15/06/1992	Sub Treasury Ponnani.	17200
5	M. Sureshkumar	TSA. No.486 Dtd.29/03/1993	Sub Treasury Ponnani.	8250
6	Benny Mathew	TSA. No.329 Dtd. 31/03/1989	Sub Treasury Ponnani.	4000
7	V.P. Abdul Latheef	TSA. No.464 Dtd. 17/09/1993	Sub Treasury Ponnani.	1750
8	K. P. Aramugham	TSA. No.234 Dtd.05/10/1984	Sub Treasury Ponnani.	100
9	Mathew Kalarikkal	TSA. No.704 Dtd.23/07/1993	Sub Treasury Kolanchery	8900
10	Mathew Kalarikkal	TSA. No.703 Dtd.23/07/1993	Sub Treasury Kolanchery	7400
	TOTAL			136750
Post Office Account Time Deposit				
			Sub Post Master	

1	Vinod Nambisan	Account No.345241 Dtd.03/12/1993	Edappal	4800
2	K.Sivan	Account No.345270 Dtd.16/11/1994	Sub Post Master Edappal	1150
3	P.Leela	Account No. 345266 Dtd.28/04/1994	Sub Post Master Edappal	7500
4	M.P.Vinodan	Account No. 345230 Dtd.28/08/1993	Sub Post Master Edappal	4550
5	Vinod Nambisan	Account No.345258 Dtd.28/02/1994	Sub Post Master Edappal	12500
6	Vinod Nambisan	Account No.345259 Dtd.28/02/1994	Sub Post Master Edappal	17500
7	Vinod Nambisan	Account No.345256 Dtd.28/02/1994	Sub Post Master Edappal	3200
8	Vinod Nambisan	Account No.345257 Dtd.28/02/1994	Sub Post Master Edappal	3200
9	Vinod Nambisan	Account No.345253 Dtd.28/02/1994	Sub Post Master Edappal	3200
10	Vinod Nambisan	Account No.345242 Dtd.03/12/1993	Sub Post Master Edappal	1900
11	V.P. Abdul Latheef	Account No.345279 Dtd.22/12/1994	Sub Post Master Edappal	700
12	M.P. Babu	Account No.345368 Dtd.11/03/1999	Sub Post Master Edappal	4600
13	P. Murali	Account No.345289 Dtd.07/03/1995	Sub Post Master Edappal	2850
14	V.P. Abdul Latheef	Account No.345222 Dtd.24/05/1993	Sub Post Master Edappal	3550
15	S.Jayaprakash	Account No.345225 Dtd.23/07/1993	Sub Post Master Edappal	6000
16	K. Sreekumaran	Account No.345198 Dtd.24/12/1992	Sub Post Master Edappal	2800

17	V.V. Radhakrishnan	Account No.42203 Dtd.20/04/1993	Post Master Ponnani	6700
18	T.H. Sharma	Account No.1424 Dtd.25/03/2003	Sub Post Master Edappal	2700
19	P.P.Hussain Koya	Account No.345444 Dtd.26/07/2001	Sub Post Master Edappal	650
20	T. Mohammed Shareef	Account No.345430 Dtd.24/11/2000	Sub Post Master Edappal	1100
21	P. Chandrashekar	Account No.345410 Dtd.02/06/2000	Sub Post Master Edappal	1250
22	P.Narayanan	Account No.101097 Dtd.27/09/2001	Post Master Thirur	850
23	N.Mohammed	Account No.101056 Dtd.05/01/2001	Post Master Thirur	3350
24	Ummer Koya. V	Account No.101440 Dtd.06/05/2006	Post Master Thirur	3200
25	Ummer Koya. V	Account No.101441 Dtd.17/05/2006	Post Master Thirur	200
26	U. Abdul Kareem	Account No.17679 Dtd.23/10/1998	Post Master Malappuram	2000
27	U. Abdul Kareem	Account No.17965 Dtd.20/06/2003	Post Master Malappuram	2500
28	U. Abdul Kareem	Account No.17968 Dtd.26/06/2003	Post Master Malappuram	300
29	U. Abdul Kareem	Account No.17966 Dtd.20/06/2003	Post Master Malappuram	3300
30	U. Abdul Kareem	Account No.17931 Dtd.04/02/2003	Post Master Malappuram	4500
31	U. Abdul Kareem	Account No.17881 Dtd.13/05/2002	Post Master Malappuram	2500
32	M.K. Moosakutty	Account No.17767 Dtd.10/07/2000	Post Master Malappuram	1500

33	K. P. Aramugham	Account No.345204 Dtd.11/02/1993	Sub Post Master Edappal	12550
34	K.V. Krishnakumar	Account No.6923 Dtd.20/08/1996	Sub Post Master Chelakkara	6300
35	M.A Govindan	Account No. 37905 Dtd.26/11/1992	Sub Post Master Thrissur City	700
36	V.R.Palamswamy	Account No.153192 Dtd.02/02/1989	Post Master Civil Station Calicut	27150
37	K. Murali Mohan	Account No. nil Dtd. nil	--	2500
38	K. Murali Mohan	Account No. nil Dtd. nil	--	2300
39	K. Murali Mohan	Account No.6821 Dtd.21/04/1993	Post Master Chelakkara	2500
40	K. Murali Mohan	Account No.6819 Dtd.21/04/1993	Post Master Chelakkara	3500
41	K. Murali Mohan	Account No.6818 Dtd. 21/04/1993	Post Master Chelakkara	3500
42	K. Murali Mohan	Account No.6820 Dtd. 21/04/1993	Post Master Chelakkara	3500
43	Sureseal	Account No.6000271 Dtd. 22/12/1993	SB Dadar HO Bombay	8050
44	Sureseal	Account No.6000268 Dtd. 06/11/1993	SB Dadar HO Bombay	10650
45	Sureseal	Account No.6000270 Dtd. 22/11/1993	SB Dadar HO Bombay	2800
46	George. K	Account No.1022589 Dtd.20/11/1993	ASPM (SB)Kochi Mahathma Gandhi Road.	11900
47	George. K	Account No.1022590 Dtd.30/11/1993	ASPM (SB)Kochi Mahathma Gandhi Road.	6000
			<b>TOTAL</b>	<b>220500</b>

**(a) 1. Time Barred Security deposit amount remitted to Non Operative Account.**

On verification of Forfeiture of time barred security deposit register, earnest effort taken is seen in this division to forfeiture the securities for a total amount of Rs.3,10,744/-. The details of the forfeited amount remitted in the Non Operative account shall be intimated to Audit.

**(b) P.H. Subdivision Ponnani.**

Security Deposits				
SL.No.	Name of contractor	Name of instrument	Bank/ Treasury	Amount
1	--	Receipt No.450428 Dtd:03/12/2004	--	400
2	--	Receipt No.450961 Dtd:23/03/2005	--	300
3	--	Receipt No.450962Dtd:23/03/2004	--	450
4	--	Receipt No.450430 Dtd:03/12/2004	--	450
5	--	Receipt No.76017 Dtd:12/04/2015	--	1700
6	--	Receipt No.76091 Dtd:02/05/2015	--	2100
7	Muhammed Mustafa	No.16DD194303 Dtd: 03/11/2023	--	5000
8	Muhammed Mustafa	Account No.345653	Time Deposit	2400
9	Muhammed Mustafa	Account No.345654	Time Deposit	2200
10	Muhammed Mustafa	No details. (Work order No. 747/96 Dtd:17/01/2006	No details	1400
11	A. Sunil Kumar	Account No.345673 Dtd:09/03/2006		4800
12	V.P. Moideenkutty	Rt.No.238475 dtd: 31/08/2007		2400
13	V.P. Moideenkutty	Rt.No.238476 dtd: 31/08/2007		1800
14	V.P. Moideenkutty	Rt.No.238477 dtd: 31/08/2007		1800
15	K.P Swaminathan	TSB No.JL0058172 Dtd:22/12/2020	TSB	5000
16	Moideenkutty	TSB No.JL0414819 Dtd:04/03/2021	TSB	7000
		TD Account No.41000490351	Term Deposit	

17	Dinesan.M	Dtd:23/06/2022	SBI	5000
18	Ajesh.T.V	No.JL0510315 Dtd:12/07/2021	Treasury Savings Bank Ponnani.	2900
19	M. Rajesh Kumar	No. 69CC245701,702,703,704,35DD044507, 34DD614086	--	5000
20	M. Rajesh Kumar	No.16DD195564. Dtd. No details.	--	5000
<b>TOTAL</b>				<b>57100</b>

<b>EMD</b>				
Sl.No	Name	Name of instrument	Bank/ cash receipt	Amount
1	V.P. Moideenkutty	Rt. No.237908 Dtd. 07/03/2007	Cash Receipt	2300
2	V.P. Moideenkutty	Rt. No.237910 Dtd.07/03/2007	Cash Receipt	2000
3	V.P. Moideenkutty	Rt. No.237912 Dtd.07/03/2007	Cash Receipt	1600
4	V.P. Moideenkutty	Rt. No.237914 Dtd. 07/03/2007	Cash Receipt	2000
5	V.P. Moideenkutty	Rt. No.237916 Dtd. 07/03/2007	Cash Receipt	1600
6	V.P. Moideenkutty	Rt. No.237918 Dtd. 07/03/2007	Cash Receipt	2000
7	M.Rajeshkumar	Rt. No.238613 Dtd.10/10/2007	Cash Receipt	800
8	V.P. Moideenkutty	T.D No.013130 Dtd. Nil	Term Deposit South Indian Bank	1500
9	M.A Abdul Rasheed	DD. No. 517472 Dtd.29/04/2009	No Amount Recorded	--
10	V.P. Moideenkutty	T.D No. 013182 Dtd. Nil	Term Deposit	1000
11	V.P. Moideenkutty	T.D No. 013180 Dtd .Nil	Term Deposit	
12	M.Rajeshkumar	T.D No.039958 Dtd.24/08/2009	Term Deposit	800
13	Padmarajan.P	T.D. No.018901 Dtd.05/03/2010	Term Deposit	500
14	T.Basheer	T.D. No.056127 Dtd.05/03/2010	Term Deposit	1000
15	M/s Sabi Electricals	T.D. No. 473413	Term Deposit Kozhikode Dist. Co	4000

		Dtd.08/11/2011	operative Bank.	
16	M/s Sabi Electricals	T.D. No. 393465 Dtd.08/11/2011	Term Deposit Kozhikode Dist. Co operative Bank.	4200
17	M/s Sabi Electricals	T.D. No. 406468 Dtd.006/02/2012	Term Deposit Kozhikode Dist. Co operative Bank.	2500
18	M/s Sabi Electricals	T.D. No.491741 Dtd. 06/02/2012	Term Deposit Kozhikode Dist. Co operative Bank.	2500
19	M/s Sabi Electricals	Rt.No.1309380 Dtd. 23/05/2012	Cash	1100
20	Ajesh T.V	EMD No.40191555681 Dtd.26/05/2021	CIF No.8723854574-4	1500
21	Ajesh T.V	EMD No.40191548277 Dtd.26/05/2021		1500
	<b>TOTAL</b>			<b>34400</b>

Post Office Account Time Deposit				
	Name	Name of instrument	Post office	Amount
1	T. Basheer	Account No. 246092 Dtd.02/04/2012	Post office Edappal	2000
2	M. Rajesh Kumar	NSC No.16DD195564 Dtd. Nil	--	5000
3	M/s Sabi Electricals	No.60DD-069500 Dtd. 20/12/2011	Post office	5000
4	M/s Sabi Electricals	No.57AA-943187 Dtd.27/12/2011	Post office	100
5	M/s Sabi Electricals	NO. 57AA-943188 Dtd. 27/12/2011	Post office	100
6	M/s Sabi Electricals	NO. 71CC-166183- Dtd. 27/12/2011	Post office	1000
7	M. Rajesh Kumar	Post office Savings Bank Deposit No. Nil Dtd.04/11/2011	Post office	2000
			<b>TOTAL</b>	<b>15200</b>

(c) P.H. Subdivision Tirur.



Security Deposits / EMD				
SL.No.	Name of contractor	Name of instrument	Bank/ Treasury	Amount
1	Vasudevan.P	NSC No. 23AA083758 Dtd. 25/05/2000	NSC	201.50
2	Vasudevan.P	NSC No. 23AA083890 Dtd. 23/08/2000	NSC	201.50
3	Vasudevan.P	NSC No. 23AA083927 Dtd. 14/11/2000	NSC	201.50
4	Mohanan.P	No. 0JEE956493 Dtd:16/02/2001	KVP	500
5	Mohammed.N	No.709236 Dtd:19/03/2001	--	1100
6	Kinetic Engg Service	No.562742 Dtd:10/12/2002	--	2000
7	Sankaran	No.5870 Dtd.21/08/2002	--	400
8	Sankaran	No.5871 Dtd.21/08/2002	--	200
9	K.P.Kunhimon	No.5863 Dtd.02/08/2002	--	250
10	P. Vasudevan	No.JBB750999 Dtd.30/10/2002	NSC	847.95
11	Bajjula.K.P	No.J6DD183822 Dtd. 22/10/2003	NSC	8005
12	Bajjula.K.P	No.46CC287054 Dtd.28/11/2003	NSC	1601
13	Bajjula.K.P	No.46CC287055 Dtd.28/11/2003	NSC	1601
14	Bajjula.K.P	No.46CC287056 Dtd.28/11/2003	NSC	1601
15	Abdul Niyas	No.071665 Dtd.21/03/2003	--	2500
16	S.Muralidharan	No.019678 Dtd.12/03./2004	Cheque	750
17	S.Muralidharan	No.020947 Dtd.02/04/2004	Cheque	250
18	Binu.L, M.P Venugopalan	No.AAN1034654 Dtd.29/03/2004	--	1250
19	--	No.347063 Dtd.31/03/2004	--	1500
20	--	No.019677	--	750

21	--	<del>Dtd.12/03/2004</del> No.688539 Dtd.23/08/2005	--	1500
22	P.M.Balakrishnan	No.7790 Dtd. 28/04/2004	--	750
23	Aswathy Electricals	No.487601 Dtd.22/08/2005	--	3000
24	Radhakrishnan.V	No.9702 Dtd.21/04/2006	--	350
25	P.M.Unnikrishnan	No.644991 Dtd.nil	--	850
26	Sabi Electrical Engg Works	No.A0162372 Dtd.20/10/2009	--	1700
27	T. Krishnakumar	No.186397 Dtd.16/06/2008	--	2500
28	T. Krishnakumar	No.186396 Dtd.16/06/2008	--	2500
29	Chandrabhanu Aswathi Electricals Kozhikode	No.005306 Dtd.30/06/2009	--	1500
30	Bajjulal Sabi Electricals	No.005305 Dtd. 30/06/2009	--	1500
31	Sabi Electricals	No.296858 Dtd.30/06/2009	--	2400
32	Aswathi Electrical	No.0162374 Dtd.20/10/2008	--	1750
33	Aswathi Electrical	No.204039 Dtd.24/02/2009	--	1500
34	Aswathi Electricals	No.296857 Dtd.30/06/2009	--	2500
35	Sabi Electricals	No.204040 Dtd.24/02/2010	--	1250
36	Muhammed Musthafa.C	No.7871807212-1 Dtd.12/08/2016	---	6100
37	Basic 'N' Needs	No.AAKFB6523D Dtd.27/02/2019	--	12500

38	Anvar Sadath	No.315097 Dtd.06/02/2020		6500
39	P. Mohammed Ali	No.11120300082792 Dtd.28/04/2020		2200
40	P. Mohammed Ali	No.11120300082800 Dtd.28/04/2020		2200
41	P. Mohammed Ali	No.0125579 Dtd.05/05/2020		7500
42	Ajith Kumar	No.AIVPA4908 Dtd.21/07/2020		2300
43	Saju Paul	No.0173746 Dtd.16/09/2020		4200
44	Anvar Sadath.C	No.0194441 Dtd.18/12/2020		7000
45	P.Mohammed Ali	No.11120300083295 Dtd.06/07/2021		4300
46	P.Mohammed Ali	No.11120300083337 Dtd.15/07/2021		4000
47	P.Mohammed Ali	No.0444638 Dtd.19/03/2021		26000
48	Muhammed Haneefa	No.444716 Dtd.23/06/2021		900
49	P.Mohammed Ali	No.44717 Dtd.23/06/2021		900
50	P.Mohammed Ali	No.11120300083352 Dtd.17/07/2021		2300
			<b>TOTAL</b>	140160.5

## **II. Belated /Non settlement of Temporary advance**

On verification of the Temporary Advance Register, amounts allotted towards temporary advance is seen not settled /belatedly settled / after the prescribed time limit by the following incumbents.

### **(a) P.H.Section Ponnani**

Sri. Abdul Nazar.M.K Asst Engineer			
Date	Cheque	Amount	Settlement details
Date	Cheque	Amount	Settlement details

11/03/2020	482800	6000	30/09/2020
26/03/2020	482815	15000	28/09/2020
	Total	21000	
<b>Sri. Sreejith. A.C- Assistant Engineer</b>			
<b>Date</b>	<b>Cheque</b>	<b>Amount</b>	<b>Settlement details</b>
02/06/2022	977140	25000	31/03/2023
10/06/2022	947151	11000	22/03/2023
11/08/2022	240385	22302	31/03/2023
15/09/2022	240409	20000	31/03/2023
17/10/2022	240430	51453	15/02/2023
24/04/2023	442035	18000	11/09/2023
10/05/2023	723840	25000	11/09/2023
10/05/2023	723841	45938	11/09/2023
26/05/2023	723848	18000	11/09/2023
26/09/2023	026315	11000	Settlement details not available
20/10/2023	026331	18000	Settlement details not available
05/03/2024	272066	10491	CBV No. 50 PNI Dtd.13/02/2024 but no settlement seen done as per the above CBV. Clarification intimate to Audit
	Total	276184	

**(b) PH Section Edappal****Sri.Abdul Jaleel.P- Asst. Engineer**

Date	Cheque	Amount	Settlement details
19/04/2023	442033	5000	25/10/2023
18/05/2023	723843	30000	30/03/2024
19/05/2023	723844	25000	11/09/2023
	Total	60000	

**(c) P.H.Section Kottakkal**

<b>Sri. Fazil. Asst Engineer</b>						
Date	Cheque	Amount	Amount settled	Amount Unsettled	Settlement details	Remarks
22/03/2018	655698	2450	0	2450	No Settlement details	

<b>Sri.Ananthakumar .A - Asst Engineer</b>						
Date	Cheque	Amount	Amount settled	Amount Unsettled	Settlement details	Remarks
03/04/2019	672346	20000	19934	66	23/10/2019	Entries not authenticated by AEE.

04/09/2019	093547	15000	15000	0	18/01/2020	Entries not authenticated by AEE.
24/03/2020	719219	15000	15000	0	24/07/2020	Entries not authenticated by AEE
17/09/2020	830475	5313	5313	0	25/11/2020	Entries not authenticated by AEE
17/02/2022	105999	3500	0	3500	---	Entries not authenticated by AEE
	<b>Total</b>			<b>6016</b>		

**(d) P.H. Subdivision Tirur.**

The entries in the cash book given below is not seen entered as settled in the Temporary Advance Register.

Cash Book Date	Amount	Cash Book Date	Amount	Cash Book Date	Amount
21-07-17	21818	04-09-19	15000	04-08-21	10000
26-07-17	20723	20-09-19	7500	03-09-21	10300
29-07-17	4000	10-10-19	20152	22-09-21	10800
26-10-17	3292	23-11-19	20152	28-09-21	15000
23-11-17	18853	31-12-19	20152	06-12-21	10800
19-12-17	9488	11-02-20	20152	24-01-22	10800
23-01-18	19353	17-03-20	18000	03-02-22	10300
31-01-18	18853	24-03-20	15000	17-02-22	3500
27-03-18	19352	24-03-20	15000	04-03-22	21100
12-04-18	19352	18-04-20	14800	20-04-22	10300
23-05-18	19352	05-05-20	10000	29-04-22	10800
07-06-18	5100	20-05-20	9000	15-06-22	10300
01-08-18	19352	17-06-20	10300	28-06-22	10800
11-09-18	19352	09-07-20	9000	30-06-22	25000
22-09-17	12000	24-07-20	2072	27-07-22	10300
22-09-17	18853	07-09-21	10000	27-07-22	6000
09-08-19	25000	22-06-21	10800	02-09-22	10800
04-09-19	15000	29-06-21	10000	24-09-22	10800
	289093		237080		207700
<b>TOTAL Rs. = 733873/-</b>					

- Applicable penal interest as per Rules may be recovered in case of belated settlement of Temporary Advance and remitted to NOA and intimated
- Strict action may be taken against the responsible persons who have not settled the Temporary Advance and to recover the amount with applicable penal interest till date for the amount not settled.

**III. Non-Remittance of Centage Charges****P.H.Division Edappal.**

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 12.5% in the case of Quasi Government Organisation and 22.5% in the case of private parties, to be collected as centage charges. But on verification of the deposit register and trial balance it is observed that there is no centage charges are being booked under the of head 6515. 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 deposit received from LSGDs and other Departments, the Centage charges to be recovered from the year 2021-2022 to 2023-2024 is furnished below.

Financial Year	Deposited by	Total Amount of Deposit
2021-2022	LSGD	8562316
2022-2023	LSGD	12863553
2023-2024	LSGD	4333293
2022-2023	Fisheries	378000
2022-2023	PWD	12789000
2022-2023	GWD	5250

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

#### **VI. Details of vehicles to be auctioned**

##### **P.H.Division Edappal.**

It is noticed that several vehicles were found in various campuses of KWA in abandoned condition. These vehicles have to be auctioned immediately. Hence the details of such vehicles under the Division may be brought to the audit, and also inform the steps taken to auction for these vehicles.

#### **V. Non deduction of charges towards Trial Run & Commissioning, Maintenance period.**

##### **P.H.Division Edappal.**

**Name of work** - AMRUT-2.0 Supplying laying testing and

commissioning of distribution system and providing  
FHTCs in Ponnani Municipality Phase-1 Pipe line work.

**Source file**:- EE/PH/EDPL/DB3/1527/2022-23-AMRUT-Ponnani.

**Agreement No.** SE/PHC/MPM/66/2023-24 Dtd: 04/10/2023.

The work has been awarded to M/s Builders private Ltd Quadariya Manzil Marachengala post, Kasargod and quoted amount of Rs-13,38,50,907/- vide Letter of Acceptance dated 21/09/2023. The work should be completed in all respect within one year from the date of handing over the site. The site handed over on 23/11/2023, which will be expired on 22/11/2024. Road cutting charge remitted to PWD Rs.16438329 vide challan dtd.22/02/2023, Rs.8158656 vide challan dtd 15/06/2024. As per the tender condition Part II of NIT (Sub para 8.16 c and d) did not effected the following deductions from CC Ist and part Bill and an amount of Rs. 19349859/- paid on 16/01/2024 without deductions, ie 1% for maintenance period and 5% for trial run and commissioning charge. Also Illrd party inspection certificate is not seen obtained from the concerned authority. In the above circumstances, the following details shall intimate to Audit.

1. Present status of the work may be reported.
2. The reason for non-deduction of Maintenance charge 1% and 5% for the Trial Run and Commissioning shall be clarified to Audit.
3. Whether the third-party inspection had done.
4. if yes, produce the inspection certificate.
5. If third party inspection not done, the circumstance under which the Bills was passed shall be clarified to Audit.

#### **VI. Tardy Progerss of the Work**

**Name of Work-** JJM providing functional house hold tap connection to Vattamkulam, Edappal, Nannamukku and Athavanad Grama Panchayath and including Survey and balance Distribution work for Athavanad GP Phase 2 reg.

**Source file:** DB5/JJM/EDPL/3649/NAMK-VTKM Phase II.

**Agreement No.** SE/PHC/MPM/11/2021-22 Dated: 03-12-2021.

Administrative sanction were issued for the scheme vide AS No.777/2020/WRD dated: 24-12-2020 of the WRD, TvpM for Rs.6115 Lakhs and Technical sanction vide TS No.13110/2020-2021dated: 29-12-2020,13122/2020-2021 dated : 29-12-2020,13234/2020-21 dated: 30-12-2020and13666/2020-21 dated :05-01-2021 of Chief Engineer, NR, Kozhikode for Rs.5547 Lakhs.

The work was awarded to Sri. Abdusammed, Thammannasser House Melmury, Malappuram for Rs.58,13,13,453/- which is 22% above the Tendered PAC of Rs. 47,93,25,334/- except the excess for connection fee vide work order No.SE/PHC/MPM/DB1/JJM-MULTY/2021 Dated: 18-11-2021 with time of completion 10 months which is expired on: 17-09-2022. The contractor has executed the Agreement vide No. SE/PHC/MPM/11/2021-22 Dated: 03-12-2021. On verification of the file the total amount as shown below have been spent for this work so far.

CC Ist and part bill of Rs. 3,19,42,807/-

CC IInd and part bill of Rs.1,65,55,285/

CC Illrd and part bill of Rs.1,36,35,906/-

CC IVth and part bill of Rs.3,76,09,375/

CC Vth and part bill of Rs.1,45,39,377/-

Road cutting charge Rs.60,87,397/-

BG of Rs.24,08,702/-

JJM volunteer of Rs.4,43,593/-

Total Rs. 12,32,22,442/-

As per the agreement the contractor can't complete the work on time and requested time extension up to 17/07/2023 and recommended by EE. Superintending Engineer has sanctioned time extension up to 17-05-2023 without imposing fine and beyond limit of agreement authority (Maximum time extension can be allowed 50% of the original time). It had stated that in time extension proceedings, this work is expected to be completed by 17-07-2023. But on verification of the file it is noticed that no further action has been taken to speedy completion of the work.

In the above circumstances the following points shall be intimated to Audit.

1. Up to date expenditure of the Work.
2. Present status of the work.
3. Whether any line charged or not.
4. Whether any benefit out of the scheme has been served to the general public.
5. Whether the road cutting permission has been given from PWD.

## VII. Revenue

### P.H. Subdivision Tirur.

Pending arrears to be collected from Jalanidhi is as follows. Urgent action shall be taken to recover the arrears.

Jalanidhi DCB as on March 2024						
Connection No.	Opening Balance (Rs.)	Demand (Rs.)	Fine (Rs.)	Total (Rs.)	Remittance (Rs.)	Closing Balance (Rs.)
KPM1	745867	8609	14917	769393		769393
KPM2	1072999		21460	1094459		1094459
KPM4	170909		3418	174327		174327
KPM5	539053	67876	10762	617691		617691
THN01west	1638549	594747	24641	2257937	406521	1851416
THN02 East	1209571	461006	16819	1687396	368599	1318797
PER04 nila	1386538	244829	25059	1656426	133576	1522850
PER05 ns	5042811	968979	90589	6102379	513375	5589004
OZH06	5529197	848999	100135	6478331	224586	6253745
MSP	120641	26958	2413	150012		150012
<b>TOTAL</b>	<b>17456135</b>	<b>3222003</b>	<b>310213</b>	<b>20988351</b>	<b>1646657</b>	<b>19341694</b>

## VIII. Medical Reimbursement Claims - Paid- Not admissible as per rules.

### P.H.Division Edappal.

The Medical Reimbursement claims of the following, the bills were not submitted for verification . So the MR claims could not be verified. Hence concerned documents shall be produced before Audit.

SL.No	Name of Employee	Designation	Name of Suppliers	Amount claimed	Inadmissible	Proceedings No.	CBV No.	Remarks.
1	Jamal Mohammed	Head Clerk	---	337				



2	Dhanya.K.P	D'Man GrI	---	5349				
3	Dhanya.K.P	D'Man GrI	---	1147		No. E-354/04		
4	Pramod Kumar.T	Operator	---	9136		Dated 25/04/		
5	Subrahmanian K.P	Meter Reader	---	12750		2019 Amount		
6	Nabeel A	Operator	---	1198		Rs.32129/-		
7	Biju.K.P	Operator	---	2212				
8	Sona Ravidas	AEE	---	8454				
9	Suhara.K.	Head Clerk	---	23280				
10	Rajagopalan.P	UDC	---	6661				
11	Shahul Hameed	Office Attendant(HG)	---	3505				
12	Khadeeja.PTS	P.T.S	---	3046		E59/2000 Dtd		
13	Renuka.V	Office Attendant(HG)	---	13751		:01/01/2021 A		
14	Subeesh Kadungathel	Operator	---	5992		mount Rs.963		
15	Abdul Azeez.M.V.K	Watchman	---	15481		95/-		
16	Liyons Sunny	Operator	---	11865				
17	N.Asokan.	Office Attendant(HG)	---	4360				
18	Rajendran .T	Operator	---	4882		E-59/2000 Dt		
19	Muralikrishnan	Operator	---	1700		d:20/10/2021		
20	Rajeesh.P	Operator	---	13216		Amount Rs.19		
21	Shaji.J	Revenue Officer	---	8331		798/-		
22	Sharfudeen.K.V	UDC	---	3625				
23	Sheena.p	Sr.Gr. Typist	---	416		AB4-28/09 Dt		
24	Ayoob.V.M	D'Man GrII	---	8210		d:25/06/2021		
25	Janardhanan.T.N	Office Assistant	---	2757		Amount Rs.2		
26	Dhanya.K.P	D'Man GrI	---	3699		3339/-		
27	Jamal Mohammed .M	Head Clerk	---	1948		E-354/04 Dtd:		
28	Sasidharan.P	Watchman	---	10288		03/08/2021		
29	Nabeel.A	Operator	---	1732		Amount Rs./-1		
30	Jamal Mohammed .M	Head Clerk	---	4496		5935/-		
31	Dhanya.K.P	D'Man GrI	---	6798				
32	Dhanya.K.P	D'Man GrI	---	4329		E-354/04 Dtd:		
33	Sasidharan.P	Watchman	---	1952		03/06/2021		
34	Biju.K.P	Operator	---	8178		Amount Rs.13		
			---	3124		026/-		
						E-354/04/ Dt		
						d:16/08/2021		
						Amount Rs.6		
						281/-		
						E-354/04 Dtd.		
						30/06/2021		
						Amount Rs.81		
						78/-		
						E-354/04 Dtd.		

35	Dhanya.K.P	D'Man GrI				29/11/2021 Amount Rs.12841/-	261 Dn of 04/22	ments not Submi tted
36	Noushad.V.P	Operator	---	9717				
37	Fathima Suhara.N	D'Man GrII	---	1496		E-354/04 Dtd. 16/10/2021 Amount Rs.4514/-	262 Dn of 04/22	
38	Chandini.P	Office Attendant	---	3018				
39	Mohamed Rafeeq.P	---	---	1562		E-354/04 Dtd. 10/01/2020 Amount Rs.1562/-	45 Dn of 08/23	
40	Divakaran.M	Operator	---	4163		E-354/04 Dtd. 30/06/2020 Amount Rs.4853/-	47 Dn of 08/23	
41	Sadanandan.T.A	Head Operator	---	690				
42	Sona Ravidas	AEE	---	7030		E59/2000 Dtd :06/04/2020 Amount Rs.50552/-	48 Dn of 08/23	
43	Suhara.K.	Head Clerk	---	20168				
44	Renuka.V	office Attendent(HG)	---	5242				
45	Kadeeja Kozhikkodan	D'Man Gr.I	---	3545				
46	LiyonS Sunny Thekkath	Operator	---	12060				
47	Shaijith Mon.P.T	Operator	---	2507				
48	Ayoob V.M	D'Man Gr.li	---	8721		--- Amount Rs.8721/-	49 Dn of 08/23	
49	Fathima Suhara.N	D'Man Gr.li	---	3211		--- Amount Rs.4512/-	50 Dn of 08/23	
50	Chandini.P	Office Attendant	---	1301				
51	Fathima Suhara.N	D'Man Gr.li	---	563		--- Amount Rs.563/-	51 Dn of 08/23	
52	Nabeel.A	Operator	---	11192			46 Dn of 08/2023	
53	Ubaid.C	Operator	---	14859				
54	Sadanandan.T.A	Head Operator	---	6867		E-354/04 Dtd: 18/06/2020		
55	Fathima Suhara.N	D'Man Gr.li	---	451		E-354/04 Dtd: 10/01/2022 Amount Rs.2994/-	52 Dn of 08/2023	
56	Chandini.P	Office Attendant	---	2543				
57	Anandakumar.A	Assistant Engineer	---	1460		E-354/04 Dtd. 26/03/2022 Amount Rs.6421/-	53 Dn of 08/23	
58	Sharfudeen.K.V	Head Clerk	---	2212				
59	Fathima Suhara.N	D'Man Gr.li	---	2749				

60	Sharfudeen.K.V	Head Clerk	---	2539		E-354/04 Dtd. 20/05/2022 A		
61	Chandini.P	office Attendant	---	1069		mount Rs.360 8/-		

**PART III****Outstanding Local Audit Paras**

Sl. No.	Year	Pending
1	2009-10	1
2	2012-13	1
3	2013-14	2
4	2014-15	3
5	2015-16	2
6	2016-18	2
7	2018-19	2
8	2019-21	4
9	2021-22	5
	<b>Total</b>	<b>22</b>

**Part IV****Best Practices**

Nil

**Part V****Acknowledgement**

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

Signed by

Lalish Kumar K G

Date: 25-03-2025 15:44:53

IA2 (AUDIT) KWA

## Annexure A

**KERALA WATER AUTHORITY , P H DIVISION EDAPPAL**  
**INCUMBENCY DETAILS**

Sl.No	Name	Period		Remarks
		FROM	TO	
	<b><u>EXECUTIVE ENGINEER</u></b>			
1	MOHAMMED SEDEQUE.P	22.08.2016 AN	19.06.2017FN	
2	P JAYAPRAKASH	19.06.2017FN	24.06.2017AN	INCHARGE
3	KVM ABDUL LATHEEF	24.06.2017AN	28.09.2018FN	
4	AHAMED RASHEED CK	28.09.2018AN	02.09.2019FN	
5	ASHARAJ N	02.09.2019FN	23.10.2019AN	
6	SULAIKHABEEVI	24.10.2019FN	04.11.2019AN	INCHARGE
7	ASHARAJ N	05.11.2019FN	11.12.2019 AN	
8	E N SURENDRAN	11.12.2019FN	11.06.2020 FN	
9	JAYAPRAKASH P	11.06.2020 FN	15.02.2021 FN	
10	SALEEM KUMAR M	15.02.2021 FN	24.02.2021 FN	INCHARGE
11	JAYAPRAKASH P	24.02.2021 F N	18.08.2021 FN	
12	DEEPA P P	18.08.2021 FN	20.07.2022 FN	
13	REKHA P NAIR	20.07.2022 FN	19.08.2024 AN	
14	DINU PAULOSE	20.08.2024	05.09.2024 FN	INCHARGE
15	MANJUMOL S	05.09.2024		

**DEPUTY EXECUTIVE ENGINEER**

1	SULAIKHABEEVI	16.05.2019	16.05.2019	LEAVE
2	E N SURENDRAN	17.05.2019	09.06.2019	INCHARGE
3	SULAIKHABEEVI	10.06.2019	13.10.2020	
4	SALEEM KUMAR M	14.10.2020	15.11.2020	INCHARGE
5	HARIKUMAR B	16.11.2020	16.11.2020	
6	SALEEM KUMAR M	17.11.2020	01.03.2021	INCHARGE
7	MANOJ J	01.03.2021	06.08.2021	
8	VINNY PAUL	01.09.2021	22.02.2024	
9	SANTHOSH KUMAR E S	23.02.2024	27.02.2024	INCHARGE
10	DINU PAULOSE	28.02.2024	07.10.2024	
11	ABDUL NAZAR MK	07.10.2024		

**DIVISIONAL ACCOUNTS OFFICER**

1	BALACHANDRAN C	07.11.2016	16.10.2018	
2	RAVIPRAKASH M	17.10.2018	22.10.2018	ADDL CHARGE

3	SHYLAJA VP	22.10.2018	02.09.2019	
4	JAMAL MOHAMED M	03.09.2019	29.12.2019	ADDL CHARGE
5	MINIMOL M M	30.12.2019	12.08.2021	
6	SUHARA MK	12.08.2021	28.12.2021	
7	JAMAL MOHAMED M	29.02.2021	12.01.2022	ADDL CHARGE
8	JAYASREE RV	12.01.2022	05.04.2022	
9	SUHARA MK	05.04.2022	25.05.2024	RTD
10	JAMAL MOHAMED M	27.05.2024		INCHARGE