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## **KERALA WATER AUTHORITY**

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

No. KWA-JB/9621/2024-DA3(AUDIT)

01-07-2025

**UIN:IAR/5/2023-24**

### **KERALA WATER AUTHORITY**

Internal Audit Wing

Internal Audit Report

**P.H. DIVISION VADAKARA.**

**PERIOD OF AUDIT : 25.11.2024 TO 07.12.2024**

**PERIOD COVERED : 01.04.2017 TO 31.03.2024**

#### **Team Members**

- |                           |                    |
|---------------------------|--------------------|
| 1) Sri. Lalishkumar. K .G | Internal Auditor 2 |
| 2) Sri. Shaji. A          | Accounts Officer   |
| 3) Sri. Sreejith. S       | Head Clerk.        |

### **Part I**

#### **A. Introduction**

The Internal Audit was conducted from 25/11/2024 to 07/12/2024 covering the period from 01/04/2017 to 31/03/2024. P.H. Division Vadakara consists of three Subdivisions namely Water Supply Project Subdivision Vadakara, P.H. Subdivision Perambra and P.H. Subdivision Koyilandi.

#### **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	790.04	806.24	910.42
Contingencies	18.50	69.05	16.39
Capital Exp	3578.77	7244.09	10498.93
Maintenance Expenditure	69.42	186.90	316.25

**D. Internal Control Mechanism****1. Trial Balance as on 31/03/2024.**

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

**a). P.H. Division Vadakara.****1311(Stock of Steel)**

An amount of Rs.19,53,478/-is seen as credit balance . This may be verified and result intimated.

**1313(Stock of Pipe)**

An amount of Rs.1,17,13,970/-is seen as credit balance . This may be verified and result intimated.

**1314 (Stock of valves)**

An amount of Rs.7,27,537/-is seen as credit balance . This may be verified and result intimated.

**1316 (Stock of Specials)**

An amount of Rs.8,71,206/-is seen as credit balance . This may be verified and result intimated.

**1319(Stock of other store items)**

An amount of Rs.46,09,086/-is seen as credit balance . This may be verified and result intimated.

**1332 (Stock of fuel)**

An amount of Rs.18400/-is seen as credit balance . This may be verified and result intimated.

**1651 (Travelling)**

An amount of Rs.1,43,702/-is seen as debit balance. This advance does not see that the amount was settled. This may be verified and result intimated.

**1659(Other advances for expenses)**

An amount of Rs.3,29,880/-is seen as debit balance .This advance does not see that the amount was settled. This may be verified and result intimated

**1663 (Advance to Director Municipal Administration)**

An amount of Rs.5,90,168/-is seen as debit balance . This may be verified and result intimated.

**1712 (Consumer Deposit)**

An amount of Rs.9000/-is seen as debit balance . This may be verified and result intimated to Audit.

**2522 (Bonds)**

An amount of Rs.7,79,728/-is seen as credit balance. This may be verified and result intimated to Audit.

**2831 (ST on sale of scrap)**

An amount of Rs.80/-is seen as credit balance. This may be verified and result intimated to Audit.

**2832 (ST on sale of gunny bags)**

An amount of Rs.40/-is seen as credit balance. This may be verified and result intimated to Audit.

**2833 (ST materials issued to the contractor)**

An amount of Rs.10,028/-is seen as debit balance. This may be verified and result intimated to Audit.

**2834 ( ST on tender sale)**

An amount of Rs.13,225/-is seen as credit balance. This may be verified and result intimated to Audit.

**2835 (Work Tax)**

An amount of Rs.22,64,606/-is seen as credit balance. This may be verified and result intimated to Audit.

**2839 (ST on other sale)**

An amount of Rs.10,003/-is seen as debit balance. This may be verified and result intimated to Audit.

**2841(TDS from contractors)**

An amount of Rs.11,92,841/-is seen as credit balance. This may be verified and result intimated to Audit.

**2842(TDS from Suppliers)**

An amount of Rs.24,000/-is seen as debit balance. This may be verified and result intimated to Audit.

**2843(TDS from Employees )**

An a huge amount of Rs.1,20,85,839/-is seen as credit balance. This may be verified and result intimated to Audit.

**2893 ( Dues to Govt)**

An amount of Rs.24961/-is seen as credit balance. This may be verified and result intimated to Audit.

**2895 (KCWWF)**

An amount of Rs.13,31,380/-is seen as credit balance. This may be verified and result intimated to Audit.

**2899 (Other dues)**

An amount of Rs.14,22,196/-is seen as credit balance. This may be verified and result intimated to Audit.

**9122 (IOA Vehicles)**

An amount of Rs.3,55,817/-is seen as debit balance. This may be verified and result intimated to Audit.

**9133**

An amount of Rs.9,073/-is seen as debit balance. This may be verified and result intimated to Audit.

**9135**

An amount of Rs.3,74,838/-is seen as credit balance. This may be verified and result intimated to Audit.

**9144 (IOA Other assets)**

An amount of Rs.8,28,00,532/-is seen as debit balance. This may be verified and result intimated to Audit.

**9145**

An amount of Rs.1,27,22,178/-is seen as credit balance. This may be verified and result intimated to Audit.

**2811 (Sundry Creditors Contractors)**

An amount of Rs.1,14,57,892/-is seen as credit balance. This may be verified and necessary Journal entry may be passed and reported to Audit.

**2812 ( Sundry creditors Suppliers)**

An amount of Rs.6,37,096/-is seen as credit balance. This may be verified and necessary Journal entry may be passed and reported to Audit.

**9212 ( Control Account-CE-M)**

An amount of Rs.2,42,25,068/-is seen as credit balance. This may be verified and necessary Journal entry may be passed and reported to Audit.

**9219 (Control Account-CE-Others)**

An amount of Rs.1,97,11,945/-is seen as credit balance. This may be verified and necessary Journal entry may be passed and reported to Audit.

**1661(Advance to contractors**

On verification of the trial balance, it is noticed that an amount of Rs.36365/- is seen till showing as long pending advance to be settled by the contractor. The reason for non settlement may be intimated to audit with following details.

1. Name of contractor
2. Date of disbursement of advance
3. Reason for delay in settlement

**1669 (Advance to contractor Bank Loan scheme)**

On verification of the trial balance, it is noticed that an amount of Rs.10,20,84,048/- is seen till showing as long pending advance to be settled by the contractor. The reason for non settlement may be intimated to audit with following details.

1. Name of Contractor
2. Date of disbursement of advance
3. Reason for delay in settlement.

**(b) P.H. Subdivision Perambra.****13 (wrong code as per Trial Balance)**

An amount of Rs.89879/-is seen as debit balance as long pending in wrong code as per Trial Balance. This may be verified and result intimated.

**1416(Industrial Consumer)**

An amount of Rs.231691/-seen as credit balance as long pending. This may be verified and result intimated.

**1619**

An amount of Rs.1500/-is seen as credit balance as long pending. This may be verified and result intimated.

**1641(Onam Advance)**

An amount of Rs.683071/-is seen as debit balance as long pending. This may be verified and result intimated.

**1649**

An amount of Rs.76743/-is seen as debit balance as long pending. This may be verified and result intimated.

**1659(other advance)**

An amount of Rs.40250/-is seen as credit balance as long pending. . This may be verified and result intimated.

**1661(Advance to contractors)**

An amount of Rs.86091/-is seen as credit balance as long pending. This may be verified and result intimated.

**2811 (Sundry Creditors Contractors)**

An amount of Rs.5960046/-is seen as debit balance. This may be verified and necessary Journal entry may be passed and reported to Audit.

**2812 ( Sundry creditors Suppliers)**

An amount of Rs.414478/-is seen as debit balance. This may be verified and necessary Journal entry may be passed and reported to Audit.

**9212 ( Control Account)**

An amount of Rs.2434/-is seen as credit balance as long pending. This may be verified and necessary Journal entry may be passed and reported to Audit.

**9219 (Control Account-CE-Others)**

An amount of Rs.4333537/-is seen as debit balance. This may be verified and necessary Journal entry may be passed and reported to Audit.

**(c) P.H. Subdivision Koyilandi****1641(Onam Advance)**

An amount of Rs.805800/-is seen as debit balance as long pending. This may be verified and result intimated.

**1661(Advance to Contractors)**

An amount of Rs.31620/-is seen as credit balance as long pending. This may be verified and result intimated.

**1712(consumer Deposit)**

An amount of Rs.24610/-is seen as credit balance as long pending. This may be verified and result intimated.

**2811 (Sundry Creditors Contractors)**

An amount of Rs.953465/-is seen as debit balance. This may be verified and necessary Journal entry may be passed and reported to Audit.

**2812 ( Sundry creditors Suppliers)**

An amount of Rs.69519/-is seen as debit balance. This may be verified and necessary Journal entry may be passed and reported to Audit.

**2833 (ST materials issued to the contractor)**

An amount of Rs.969/-is seen as credit balance. This may be verified and result intimated to Audit.

**2834 ( ST on tender sale)**

An amount of Rs.1634/-is seen as credit balance. This may be verified and result intimated to Audit.

**2835 (Work Tax)**

An amount of Rs.215430/-is seen as debit balance. This may be verified and result intimated to Audit.

**2839 (ST on other sale)**

An amount of Rs.355/-is seen as debit balance. This may be verified and result intimated to Audit.

**2841(TDS from contractors)**

An amount of Rs.95471/-is seen as debit balance. This may be verified and result intimated to Audit.

**2843(TDS from Employees )**

An a huge amount of Rs. 4907174/-is seen as debit balance. This may be verified and result intimated to Audit.

**2895 (KCWWF)**

An amount of Rs.6540/-is seen as credit balance as long pending. This may be verified and result intimated to Audit.

**9145**

An amount of Rs.53462/-is seen as credit balance as long pending. This may be verified and result intimated to Audit.

**9212 ( Control Account-CE-M)**

An amount of Rs.87/-is seen as credit balance as long pending. This may be verified and necessary Journal entry may be passed and reported to Audit.

**9219 (Control Account-CE-Others)**

An amount of Rs.3840135/-is seen as debit balance as long pending. This may be verified and necessary Journal entry may be passed and reported to Audit.

**1659 (Temporary Advance)**

On verification of Trial Balance, it is noticed that, an amount Rs.1112536/- is showing as huge balance, under the above head of account. All the temporary advances have to be settled in the end of the

financial year. The reason for non-settlement may be clarified with the details of officers who are not settled the advances shall be intimated to Audit. The total amount of pending advances does not match with the details in the temporary advance register. This may be verified and intimated.

It is noticed that, the imprest and temporary advance are accounted in one register. Separate registers shall be maintained and intimated to Audit.

## **II. Bank Reconciliation as on 31/03/2024**

### **(a) WSP Subdivision Vadakara**

**Bank Account No.57034548310**

On verification of Bank Reconciliation Statement, it is seen that an amount of Rs.1465/- is long pending on Bank Statement side and Rs.2/- also for long pending on Cash Book side as Post Reconciliation entry. This shall be rectified, updated and intimated to Audit.

## **III. 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 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	67144992130 Deposit Work.	29131661/-	
2	67144992708 Capital works	3175351/-	

- 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.
- Balance amount in Capital and Deposit accounts shall be refunded immediately.
- Interest accrued in each account shall be remitted separately.

## **IV. Huge Office Expenses.**

### **(a) P.H. Division Vadakara.**

On verification of Trial Balance huge amount of expenditure is incurred towards office expenses beyond the budget provision. This may be verified and intimated to Audit.

Year	Expenditure
2019-20	32200
2020-21	87460
2021-22	1505719
2022-23	5435173
2023-24	918964
<b>Total</b>	<b>7979516</b>

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

Year	Expenditure
2021-22	82227
2022-23	141199
2023-24	150751
<b>Total</b>	<b>374177</b>

On verification of Cash Book it is noticed that, vehicle maintenance is accounted in head of account 3499 instead of 3232 vide CBV No. 43R of 31/12/2023. Stationery expense are booked under 3499 instead of 3442 vide CBV 42R of 31/01/2024. It is also noticed that, the huge office expense had crossed the limit of Budget provision. Ratification if any had been obtained from Higher Authorities may be reported to Audit.

**V. Preparation of Pay revision arrear bills of Pensioners -****(a) P.H. Division Vadakara.****Erroneous calculation**

On verification of the pay revision arrear bill of the Pensioners prepared and passed for payment, the calculation of the following employees are not in order. The bills were prepared in contrary to the directions contained in the Pay Revision Order. As per Para 6, of G.O(P) No.-23/2022/WRD Dtd:25/10/2022, it is clearly specified that the arrears of DA before 01.04.2021 is notional. The admissible pay due details recorded in the arrear bill is not correct. This is to be verified and the arrear bill revised and the excess amount shall be recovered from the incumbent. The fund request shall also be revised. The above shall regularized and intimated to Audit.

SL. No	Name and designation	Eligible amount	Total Amount Disbursed	Amount excess disbursed	Amount Passed and fund requested	Bill passed and pending.	Excess amount disbursed to be recovered	Remarks
1	Anil. M. Head Operator	(-) 11915	59782	47867+ 11915	0	0	59782	
2	Dinesan. P Head Operator	62097	129068	66971	0	0	66971	Arrear Bill and fund request to be revised.
3	Rajan. E. K Watchman	91804	0	0	105075	105075	0	Arrear Bill and fund request to be revised as on 03/12/2024
					Total Amount	Rs.105075/-	Rs.126753/-	

**VI. Service Books****(I) Earned Leave Account****(a) P.H. Division Vadakara.**

**Sheeba. Nadakkupurath (Senior Grade Typist)**



On verification of the Earned Leave account, it is seen that she has availed 24 days earned leave from 01/03/2018 to 24/03/2018 was not deducted from the earned leave calculation. This shall be rectified and intimated to Audit.

**K. Sukumaran. (Office Attendant)**

On verification of the Earned leave account, it is seen that earned leave surrender for 30 days as on 01/04/2018 and 28 days as on 11/09/2018 has been sanctioned during the financial year 2018-19. The irregular sanction of Earned leave surrender for two times in a financial year shall be rectified and intimated to Audit.

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

**Jishnu Sathyan. L.DC**

On verification of the earned leave account of the incumbent it is noticed that the earned leave availed for 11 days for the period from 08/01/2024 to 18/01/2024 not deducted from the duty period in days. This shall be corrected and intimate to Audit.

**(c) P.H. Subdivision Koyilandi**

On verification of the Service Book of the incumbent Gagana. N Overseer Gr III, the Earned leave surrendered is seen sanctioned for 30 days as on 01/04/2020. But it was cancelled latterly vide Order No. 3283/12 Dtd.12/10/2021 and seen not recredited to the Earned Leave Account. If the sanctioned surrender amount disbursed, shall be recovered and intimated to Audit.

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

**P.H. Subdivision Koyilandi**

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. Manoj. (Meter Reader)**

**Sreejith. T.K (Operator)**

**Rejma.Bhai. A.R. (Office Assistant)**

**(III) Commuted Leave**

**P.H. Subdivision Perambra.**

**Shobha. M (Office Assistant).**

She has availed commuted leave for 3 days 27/01/2022 to 29/01/2022 not deducted in the Earned Leave Account. She has availed 5 days commuted leave from 13/02/2024 to 17/02/2024. But wrongly entered 13/02/2024 to 15/02/2024. (Page no.65). The same has not accounted in Commuted leave account.

**(IV) Statement of fixation of 11<sup>th</sup> pay revision**

**P.H. Division Vadakara.**

On verification of the Service Book of the following incumbents, the statement of fixation of pay revision as per G.O(P) No.23/2022/WRD Dtd 25/10/2022 is not countersigned by Accounts Officer. This shall be countersigned and intimated to Audit.

Sushil Chandran. C. S (D' Man Gr I)

Vijayalekshmi. K (D' Man Gr I)

Reejesh. K. O (D' Man Gr I)

Baiju. K (D' Man Gr I)

Sukumaran. K (Office Attendant)

Sony. S.N (U.D Clerk)

Anusree. K (L.D. Clerk)

Prameesh. K. P (Office Attendant)

Pratheesh. P (Driver Gr. I)

Nirmala. C (Part time Sweeper).

#### **(V) Non Maintaining of Registers**

##### **(1)P.H. Division Vadakara.**

###### **(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) Imprest Register**

The imprest Register is maintained. The details of settlement vouchers are not entered (CBV No.). The imprest is passed in the head of account of 9139 instead of 1532 on the cash book vide CBV 60 Dn of 09/2023, 45 Dn of 07/2023. The imprest settlement is wrongly accounted in the account 1532 vide CBV 46 Dn of 07/2023, instead of expense head of account. Similar cases if any shall be rectified and intimated to Audit.

##### **(2)W.S.P. Subdivision Vadakara**

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

On verification of the Registers Fixed Asset Register 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) Imprest Register**

The imprest Register is not maintained. This shall be maintained and intimated to Audit.

**VI. Blue Brigade Register.**

Blue Brigade is not working in full swing under this division. The workers are engaged for Valve controlling only. The work register is not maintained properly and not authenticated by controlling officer. Blue Brigade payment register is not seen maintained.

As per Standard operating procedure of Blue Brigade, work register and payment register shall be maintained.

The above-mentioned Registers shall be maintained and report to Audit.

**VII. Registers not certified**

**(a) P.H. Division Vadakara.**

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 intimated to Audit.

Sl.No	Register Name	Period / Month
1	Agreement Register	Period from 2017 to 2018, 2018 to 2019,
2	Register of Service Book	1 No.
3	Tender Register.	2020-21,
		2021-22,
		2022-23(JM Register-page 7,19, & Deposit Register),
		2023-24 Vol 1, Vol 2, Vol 3, Vol 4 the selected bidders are not mentioned and not authenticated by the competent Authority.
5	Cash Books	Period from 13/07/2018 to 18/03/2019, 18/03/2019 to 21/08/2019, 21/08/2019 to 30/04/2020, 01/05/2020 to 23/02/2021, 23/02/2021 to 15/09/2021, 15/09/2021 to 15/09/2022.
		<b>Account Nos.</b>
		Deposit Work Account- No. 67144992130

6	Cheque Memo Register	from 22/11/2022.
		Capital Account- No.67144992708 from 18/01/2019, from 29/08/2019, from 08/2021.
		Salary Account- No.57034548309 from 23/12/2020

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

The details of uncertified registers are given below. Some pages of Registers are also seen not authenticated by competent authority. This shall also be updated and intimated to Audit.

Sl.No	Register Name	Period / Month
1	Temporary Advance Register	Not certified
2	Cash Books	(a) Not certified 01/04/2017 to 17/07/2018 01/08/2019 to 28/02/2021 01/03/2021 to 31/05/2022 06/2022 to 11/2023 (b) Abstract not written for the month of 04/2017, 12/2023, 02/2024. (c) The Cash Book is not authenticated by Head Clerk and Assistant Executive Engineer for the month 04/2017, 01/2021,02/2021.
3	Quotation Register	2020-21 (a) Vide Sl. No.169 to 269 not authenticated by Assistant Executive Engineer
		2021-22 (a) Not certified. (b) Sl.No 377 to 677 Not Authenticated By Assistant Executive Engineer
		2020-21 (a) Not certified. (b) Vide Sl. No. 1 To 375 (Subdivision level), not authenticated by Assistant Executive Engineer
4	Cheque Memo Register	a. Not certified Account No.57008710090 24/02/2018 to 19/09/2018, from 04/03/2023

5	Security Register	Not certified
6	Stock Register of computer	Entries are seen not authenticated
7	Stationery Register	Not certified

If Similar cases found if any shall be updated and intimated to Audit.

### VIII. Cash Book

#### (a) P.H. Division Vadakara.

There are many over writing in page Nos.45,104,115,164 and pencil correction in pages 45,73,74, of cash book period from 01/07/2023 to 29/02/2024. Abstract has not been written for the month 03/2019 to 10/2009. 01/2023, 02/2024.

#### Part II A

#### Major Irregularities

-NIL-

#### Part II B

#### Other Irregularities.

#### I. Non Forfeiture of time barred /unclaimed securities

#### P.H. Division Vadakara.

On verification of the Security Deposit register/ Security Deposit receipt in hand, it is noticed that SD's were pretty old as of 2012. 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	Ashraf. K.K	T.D No.3600475 Dtd:18/05/2012	Post Office Perambra.	21000
2	Ashraf. K.K	T.D No.3600477 Dtd:22/06/2012	Post Office Perambra.	12000
3	Muhammed Kutty	T.D No.5226 Dtd: nil	Vadakara Post Office	1400
4	Sai Agencies	NSC. No.60DD058933, 69CC966785, 86, 966801,966797,66CC770472.	NSC	10000

		Dtd:		
5	Ashraf. K.K	T.D No. nil. Dtd: nil.	Term Deposit	6000
6	Ashraf. K.K	T.D No. nil Dtd: nil.	Term Deposit	10000
7	Ashraf. K.K	T.D No.nil Dtd:nil.	Term Deposit `	3600
8	Dhanesh Kumar. K	T.D No. nil Dtd: ni	Term Deposit	34000
9	K. Vijaya Raghavan	NSC No. 84EE557255, 84EE557256,57DD208646 Dtd: nil	NSC	25000
10	Shaji. N	T.D No. nil. Dtd: nil	Term Deposit	6800
11	Shaji.	T.D No 245530 Dtd: 10/07/2014	Term Deposit	5000
12	Shaji. N	T.D No. 245533 Dtd: 26/08/2014	Sub Post Master	5400
13	Uthaman.K.P	T.D No.5464 Dtd. 26/12/2014	Sub Post Office Vatakara	11200
14	Suvas Agencies	T.D No505512 Dtd:07/01/2011	Manjeri P.O	10000
15	Mekkethilkulam sales corporation	T.D No.3047254030 Dtd:14/05/2015	Term Deposit	24600
16	Solar Electricals	D.D No. 809247 Dtd:03/06/2015	SBT	300
17	M.Aneesh	T.D No.3074373469 Dtd: nil	Term Deposit	3600
18	Mini Enterprises	T.D No.9237 Dtd: nil	Term Deposit	6400

19	M/s Union Electricals	TD.No.EMR/TDR/H/No.4664710 Dtd:18/04/2016	Term Deposit	6600
20	Uthaman	T.D No.3452595247 Dtd: nil	Term Deposit	13000
21	Shajin George	T.D No. 3681033213 Dtd: 15/06/2017	--	600
22	Sree Renjini Agencies	F.D No.TFQ799010500374523 Dtd: 05/04/2018	Fixed Deposit	21000
23	Suresh Santhivihar	T.D No4024415840 Dtd:24/04/2018	Term Deposit	16800
24	M/s Hydro Electrical System	T.D No.799010500395167 Dtd:15/05/2018	TSB	144500
25	M/s Solar Electricals	T.D No.67396859316 Dtd: nil	SBT Vadakara	50000
26	Suresh Santhivihar	T.D No.799010500646682 Dtd:12/03/2019	Treasury Savings Bank	17300
27	Aneesh.M	T.D No 799010500676162 Dtd: 04/06/2019	Term Deposit	8200
28	Aneesh.M	T.D No.799010500699864 Dtd: nil	Treasury Savings Bank	6900
29	Aneesh.M	T.D No.799010500699814 Dtd: nil	Treasury Savings Bank	3500
30	Aneesh.M	T.D No. 799010500688974 Dtd: nil	Treasury Savings Bank	24400
31	Satheesh Kumar	T.D No.799010500719822 Dtd: nil	Treasury Savings Bank	24400
32	T.P Krishnan	T.D No. 3698260435 Dtd.05/07/2017	Term Deposit	8000
		T.D No.3649849535		

33	Suresh Santhivihar	Dtd. nil	Term Deposit	37600
34	Suresh Santhivihar	T.D No.3704948616 Dtd. 13/07/2017	Term Deposit	5400
35	Satheesh Kumar.T	T.D No.799010500565986 Dtd. 23/11/2018	Term Deposit	9600
36	Satheesh Kumar.T	T.D No.799010500696586 Dtd. nil	Term Deposit	6500
37	M. Aneesh	T.D No.799010500696864 Dtd nil	Term Deposit	9900
38	Suresh Santhivihar	T.D No.799010500759826 Dtd. 24/09/2019	Term Deposit	16800
39	Jothi Basu.V	T.D No. 799010500906187 Dtd. nil	Term Deposit	6500
40	Suresh Santhivihar	T.D No. nil Dtd. nil	Term Deposit	12000
41	Suresh Santhivihar	T.D No. 7990105011 Dtd.	Term Deposit	6500
42	M/s Electrical Project Constructions	T.D No.799010501139423 Dtd nil	Term Deposit	168000
43	Premanad.K.C	T.D No.799010501165279 Dtd. nil	Fixed Deposit	20000
44	Krishnan. T.P	T.D No.799010501243313 Dtd	Fixed Deposit	7700
45	Biju.P	T.D No. 4982224348 Dtd. nil	Fixed Deposit	1000
46	Aneesh.M	T.D No.799010501447875 Dtd. nil	---	1400
47	Adithya Builders	T.D No.JL0023004 Dtd. nil	Term Deposit	6500



48	Adithya Builders	T.D No.0023005 Dtd. nil	Term Deposit	26800
49	Adithya Builders	T.D No.0009408 Dtd. nil	Term Deposit	18000
50	Dhanesh Kumar	No. 799010501453940 Dtd. nil	Term Deposit	78000
51	Hamza. P	T.D No.799010501018873 Dtd. nil	Term Deposit	53300
	<b>TOTAL</b>			<b>1033000</b>

On verification of Forfeiture of time barred security deposit registers, a total amount of Rs.1033000/- is seen to forfeiture the securities. The details of the forfeited amount remitted in the Non-Operative account shall be intimated to Audit.

## II. W.S.P. Subdivision Vadakara

(a)

<b>Security Deposits</b>				
SL.No.	Name of contractor	Name of instrument	Bank/ Treasury	Amount
1	V.Jyothibas	NSC. No. 64CC309770 Dtd: Nil.	NSC	1000
2	V.Jyothibas	NSC. No. 31BB774077 Dtd:	NSC	500
3	V.Jyothibas	NSC. No. 309767, 64CC309768, 64CC309365, 32BB366619 Dtd: Nil	NSC	3500
4	M/s Solar Electricals	No.5090 TD Dtd:21/04/2010	Post office Savings	10000
5	M.Sajeev	No.5097 Dtd:10/05/2010	Post office Savings	3800
6	K.K. Prakashan	No.5096 Dtd:18/05/2010	Post office Savings	4800
7	M/s Sheeba Electricals	No.74 (RT.0075) Dtd:07/07/2010	Badagara Cooperative Bank	2600
8	Madhusoodanan	No.5100 Dtd:07/07/2010	Post office Savings	2600
9	M.Aneesh	No. Nil Dtd:Nil	Post office Savings TD	1600

10	Abdul Rauf.P	NSC. No.2220 Dtd:26/07/2010	Kannur Town Service Co- Operative Bank LTD.	3000
11	M.Rajan	No.5111 Dtd:10/08/2010	Post office Savings TD	1200
12	M.Rajan	No.5110 Dtd:10/08/2010	Post office Savings TD	800
13	A.R Agencies	No.2465 Dtd:29/09/2010	Kannur Town Service Co- Operative Bank LTD.	5200
14	V.Jyothibas	No.207 Dtd:05/03/2011	Kozhikode District CO- Operative Bank	1500
15	V.Jyothibas	No. 208 Dtd:05/03/2011	Kozhikode District CO- Operative Bank	2000
16	Name Nil. Agt. No.13/11-12 Dtd.10/06/2011	No.021080 Dtd:10/06/2011	Catholic Syrian Bank	2000
17	Suresh M. Pagi	No.5128 Dtd:18/12/2010	Asst. Post Master Vadakara	1800
18	Name Nil. Agt. No. 15/11-12 Dtd.10/06/2011	No.021078 Dtd: 10/06/2011	Catholic Syrian Bank	1500
19	Name Nil. Agt. No. 32/11-12 Dtd.Nil	Deposit No.78, 79 (Rs.1500+3750) Dtd: 30/10/2011	---	5250
20	Name Nil. Agt. No. 51/11-12 Dtd.Nil	No. 5157 Dtd: 05/07/2011	Asst. Post Master SB Vadakara.	1200
21	Name Nil. Agt. No. 52/11-12 Dtd.Nil	No. 5158 Dtd: 05/07/2011	Asst. Post Master SB Vadakara.	1000
22	Name Nil. Agt. No. 53/11-12 Dtd.Nil	No.5159 Dtd: 05/07/2011	Asst. Post Master SB Vadakara.	1000
23	Name Nil. Agt. No. 54/11-12 Dtd.Nil	No. 5160 Dtd: 05/07/2011	Asst. Post Master SB Vadakara.	1600
24	Name Nil. Agt. No. 55/11-12 Dtd.Nil	NSC No.31BB774078, 774079 Rs.500+500) Dtd:	NSC	1000
	Name Nil. Agt. No. 63/11-12	FD No.2543	Kannur Town Service Co-	

25	Dtd.Nil	Dtd: 02/11/2011	Operative Bank LTD.	2600
26	Name Nil. Agt. No. 66/11-12 Dtd.Nil	RT. No. 0035 Dtd: 30/03/2010	BD Co-Operative Bank	9000
27	Name Nil. Agt. No. 64/11-12 Dtd.Nil	No. 5156 Dtd: Nil	Sub Post office	1000
28	Name Nil. Agt. No. 68/11-12 Dtd.Nil	No. 5165 Dtd: 16/08/2011	Sub Post office	1000
29	O.Madhusoodhanan	No. 5175 Dtd: 27/10/2011	Asst. Post Master Vadakara	1200
30	O.Madhusoodhanan	No. 5176 Dtd: 27/10/2011	Asst. Post Master Vadakara	1600
31	M.Sajeev	No. 5177 Dtd: 02/11/2011	Asst. Post Master Vadakara	2600
32	M/s Solar Electricals	No. 5179 Dtd:11/11/2011	Asst. Post Master Vadakara	3000
33	M/s Sree Ranjini Agencies	No. 5183 Dtd: 08/12/2011	Asst. Post Master Vadakara	3600
34	Anil Kumar.T	NSC No.6NS31BB774829 Dtd: 28/11/2008	Asst. Post Master Vadakara	500
35	V.Jyothibas	No.802060 Dtd: 05/06/2012	Asst. Post Master Vadakara	2600
36	V.Jyothibas	No. 802059 Dtd: 05/06/2012	Asst. Post Master Vadakara	3600
37	M.Rajan	No. 5284 Dtd: 29/04/2013	Asst. Post Master Vadakara	1600
38	Name Nil. Agt. No. 78/12-13 Dtd.Nil	No. 1028363 Dtd: 01/03/2013	Asst. Post Master Vadakara	3400
39	Name Nil. Agt. No. 83/12-13 Dtd.Nil	No. 5253 Dtd: 25/03/2013	Head Post Office Vadakara	2000
40	Anilkumar	No. 5318 Dtd: 21/05/2013	Post Office Vadakara	800

41	M/s Solar Electricals	No. 5371 Dtd: 20/07/2013	Post Office Vadakara	1000
42	M/s Solar Electricals	No. 5376 Dtd: 23/08/2013	Post Office Vadakara	800
43	Rajeevan.T	No.241064 Dtd: 31/08/2013	Sub Post office Kullachi	1200
44	Rajeevan.T	No. 241066 Dtd: 25/10/2013	Sub Post office Kullachi	1200
45	K.K.Prakasan	No.5410 Dtd: 07/02/2014	Asst. Post Master Vadakara	9200
46	M/s Solar Electricals	No.5417 Dtd: 20/03/2014	Asst. Post Master Vadakara	4800
47	K.K.Prakasan	No. 5426 Dtd: 15/07/2014	Asst. Post Master Vadakara	600
48	M/s Solar Electricals	No.5435 Dtd:19/09/2014	Asst. Post Master Vadakara	3000
49	V.Jyothibasud	No.5460 Dtd: 24/12/2014	Asst. Post Master Vadakara	4200
50	V.Jyothibasud	No. 3051299317 Dtd: 28/05/2015	Asst. Post Master Vadakara	1800
51	V.Jyothibasud	No.3064128543 Dtd: 08/07/2015	Asst. Post Master Vadakara	1200
52	Uthaman.K.P	No. 3182957759 Dtd: 20/02/2016	Asst. Post Master Vadakara	4200
53	M/s Hykon India Pvt. Ltd.	No.1922485 Dtd: 28/07/2016	Catholic Syrian Bank Thrissur	2250
54	M/s Hykon India Pvt. Ltd.	No. 2033582 Dtd: 03/11/2016	Catholic Syrian Bank Thrissur	2000
55	Sabi Electricals & Engineering Works	No.3527092664 Dtd:20/02/2017	Asst. Post Master Calicut.	1100
56	Sabi Electricals & Engineering Works	No. 3527082795 Dtd: 20/02/2017	Asst. Post Master Calicut.	3600
57	Name Nil. Agt. No. 39/17-18 Dtd.Nil	No.44014050030173 Dtd: 10/05/2017	Syndicate Bank Vadakara	4000
58	Name Nil. Agt. No. 40/17-18. Dtd.Nil	No. 3657650606 Dtd: 19/05/2017	Asst. Post Master Calicut.	500
	Name Nil. Agt. No. 110/17-18.	No. 0749401001218775		

59	Dtd.Nil	Dtd: Nil	Canara Bank	4000
60	Uthaman.P	No.103010009969 Dtd: 13/11/2017	Vatakara Town Co – Operative Urban Society	2800
61	Mini Enterprises	FDR No. 34579 Dtd:16/02/2017	The Thimiri Service Co- operative Bank Limited	2000
62	Kalpana Electrical and Plumbing	FDR No. 34580 Dtd:	The Thimiri Service Co- operative Bank Limited	2000
63	Uthaman.K.P	No. 103010007033 Dtd:29/12/2015	Vadakara Town Co-Operative Urban Society	2200
64	Rajan. M	TD.No.37438670769 Dtd.27/12/2017	SBI	25000
65	Prakasan. K. K	T.D No.37438648984 Dtd:27/12/2017	SBI	25000
66	P.K.Gangadharan	No. 5001 Dtd: 12/06/2008	Asst. Post Master Vadakara	400
67	P.K.Gangadharan	No. 4799 Dtd: 10/11/2006	Asst. Post Master Vadakara	400
68	T.Sivaraj	No.4746 Dtd: 31/07/2006	Asst. Post Master Vadakara	5600
69	Sajeev.M	No.4917 Dtd: 06/08/2007	Asst. Post Master Vadakara	1000
70	P.M.Sankaran	No.3375 Dtd:13/12/2001	Asst. Post Master Vadakara	1450
71	Rajan.M	No.3052 Dtd:23/07/1999	Asst. Post Master Vadakara	700
72	Nanu.K.M	No.2946 Dtd:03/08/1998	----	750
73	P.R. Raveendran	No.1722 Dtd:14/12/2000	Asst. Post Master Calicut.	1600
74	K.Bharathan	No.4711 Dtd:21/05/2006	---	600
75	P.Remesan	No.3105 Dtd:23/06/1999	Asst. Post Master Vadakara	650
76	Nanu.K.M	No.2945 Dtd:03/08/1998	--	1000
77	Suresh	No3365 Dtd:16/11/2001	Asst. Post Master Vadakara	1900
			Asst. Post	

78	P.K.Gangadharan	No.4800 Dtd:10/11/2006	Master Vadakara	400
79	Uthaman.K.P	No.5072 Dtd: 21/11/2009	Asst. Post Master Vadakara	1600
80	Uthaman.K.P	No.4996 Dtd:03/05/2008	Asst. Post Master Vadakara	600
81	Uthaman.K.P	No.4993 Dtd:03/05/2008	Asst. Post Master Vadakara	600
82	P.K.Gangadharan	No.5002 Dtd:12/06/1998	Asst. Post Master Vadakara	400
83	Prakasan.K.K	No.4830 Dtd:29/12/2006	Asst. Post Master Vadakara	400
84	Prakasan.K.K	No.4831 Dtd:29/12/2006	Asst. Post Master Vadakara	600
85	Uthaman.K.P	No.4995 Dtd:03/05/2008	Asst. Post Master Vadakara	600
86	Uthaman.K.P	No.4994 Dtd:03/05/2008	Asst. Post Master Vadakara	600
87	Uthaman.K.P	No.4875 Dtd:30/03/2007	Asst. Post Master Vadakara	600
88	Ramesan	No.4610 Dtd:28/12/2005	Asst. Post Master Vadakara	600
89	M.Rajan	No.3020 Dtd:21/12/1998	Asst. Post Master Vadakara	600
90	Sajeev.M	No.4926 Dtd:24/08/2007	Asst. Post Master Vadakara	1200
91	Uthaman.K.P	No.5071 Dtd:21/11/2009	Asst. Post Master Vadakara	2200
92	Ramesan	No.3140 Dtd:14/10/1999	Asst. Post Master Vadakara	500
93	Uthaman.K.P	No.4897 Dtd:12/06/2007	Asst. Post Master Vadakara	600
94	Uthaman.K.P	No.4896 Dtd: 12/06/2007	Asst. Post Master Vadakara	600
95	Ramesan	No.4609 Dtd: 28/12/2005	Asst. Post Master Vadakara	400

96	P.K.Gangadharan	No.4347 Dtd:13/12/2007	Asst. Post Master Vadakara	1200
97	K.Bharathan	No.4712 Dtd:31/05/2006	Asst. Post Master Vadakara	600
98	P.K.Gangadharan	No.5020 Dtd:15/01/2009	Asst. Post Master Vadakara	600
99	S.M. Pagi	No.4827 Dtd:27/12/2006	Asst. Post Master Vadakara	1600
100	P.K.Gangadharan	No.5021 Dtd:15/01/2009	Asst. Post Master Vadakara	400
101	Surendara. M. Pagi	No.5127 Dtd:18/12/2010	Asst. Post Master Vadakara	1800
102	Surendran.T.K	No. 362395 Dtd:08/12/2010	Asst. Post Master Vadakara	2800
103	Uthaman.K.P	No. 5145 Dtd:05/03/2011	Asst. Post Master Vadakara	2600
104	Uthaman.K.P	No. 5144 Dtd:05/03/2011	Asst. Post Master Vadakara	6400
105	V.Jyothibas	No. 106731644 Dtd:08/07/2015	Asst. Post Master Vadakara	1200
106	Suresh M. Pagi	No. 5129 Dtd:18/12/2010	Asst. Post Master Vadakara	1800
107	M. Rajan	No.5126 Dtd:14/12/2010	Asst. Post Master Vadakara	1000
	<b>TOTAL</b>			<b>261350</b>

(b)

<b>EMD</b>				
SL.No.	Name of contractor	Name of instrument	Bank/ Treasury	Amount
1	V.Jyothibas	F.D.No.436 Dtd: 11/12/2014	Badagara Co- Operative Rural Bank Ltd.	2100
2	M/s Union Electric Engg.Works	No.548259 Dtd:21/07/2015	Union Bank of India, Perumbavoor	6000
3	Solar Electricals Vatakara.	Deposit No.103010007033 Dtd:29/12/2015	Vatakara Town Co-Operative	2200

4	Union Electric Engineering Works	No. TDR/H/No.466817 Dtd.12/12/2016	Union Bank of India, Perumbavoor	22005
5	Union Electric Engineering Works	No. TDR/H/No.466816 Dtd.12/02/2016	Union Bank of India, Perumbavoor	1200
6	United Electricals	DD.No.258976 Dtd:05/11/2016	SBT Calicut	8500
7	Sabi Electricals	DD.No.258977 Dtd:05/11/2016	SBT Calicut	8000
8	Kalpana Electrical & Plumbing	FDR.No.34580 Dtd:16/02/2017	Thimiri Service Co-Operative Bank	2000
9	V.Jyothibas	FD.No.018701604457-100001-14 Dtd: Nil	Catholic Syrian Bank	2500
10	Prakasan	F.D No.0187-03840772-100001-1	Catholic Syrian Bank	2500
11	M/s Solar Electricals	FD.No. 103010009969 Dtd.13/11/2017	Vatakara Town Co-Operative Urban Society	2800
12	M/s Solar Electricals	FD.No.103010009970 Dtd:13/11/2018	Co-Operative Urban Society	2000
			<b>Total</b>	<b>61805</b>

On verification of Forfeiture of time barred security deposit registers, a total amount of Rs.3,23,155/- is seen to forfeiture the securities. The details of the forfeited amount remitted in the Non-Operative account shall be intimated to Audit.

### III. P.H. Subdivision Perambra.

Security Deposits				
SL.No.	Name of contractor	Name of instrument	Bank/ Treasury	Amount
1	K.P Mummmed Kutty	T.D No.413 Dtd: 31/01/2015	Term Deposit, Post office Perambra	1200
2	Solar Electricals	T.D No.3096798769 Dtd:26/10/2015	T.D Head Post Office Vatakara.	2600
3	Solar Electricals	T.D No.3096791546 Dtd:26/10/2015	T.D Head Post Office Vatakara.	1000
4	Solar Electricals	T.D No.3096773421 Dtd:26/10/2015	T.D Head Post Office Vatakara.	1000
5	Uthaman.K.P	T.D No.3203815495 Dtd:08/03/2016	Term Deposit	2200
6	Uthaman.K.P	T.D No.3203804895 Dtd: 08/03/2016	Term Deposit	2200
		T.D No.3203812913		



7	Uthaman.K.P	Dtd:08/03/2016	Term Deposit	2200
8	Solar Electricals	T.D No.3562749202 Dtd:14/03/2017	Term Deposit	1400
9	Solar Electricals	T.D No.3562733218 Dtd:14/03/2017	Term Deposit	2400
10	Solar Electricals	T.D No.3562752042 Dtd: Nil	Term Deposit	2400
11	Solar Electricals	T.D No.3342763145 Dtd:01/08/2016	Term Deposit	2600
12	Solar Electricals	T.D No.3388365723 Dtd:30/09/2016	Term Deposit	2600
13	M/s Unique Scientific	T.D No.3483261951 Dtd:19/01/2017	Assistant Post Master, Thrissur	1000
14	M/s Unique Scientific	T.D No.3483271264 Dtd:19/01/2017	Assistant Post Master, Thrissur	500
15	M/s Power Electricals	T.D No.3332992401 Dtd: 20/07/2016	Assistant Post Master, Kayanna.	2400
	<b>TOTAL</b>			<b>27700</b>

On verification of Forfeiture of time barred security deposit registers, a total amount of Rs.27700/- is seen to forfeiture the securities. The details of the forfeited amount remitted in the Non-Operative account shall be intimated to Audit.

#### IV. P.H. Subdivision Koyilandi

Security Deposits				
SL.No.	Name of contractor	Name of instrument	Bank/ Treasury	Amount
1	Viswambharan.A.K	TD. No. 5102 Dtd:12/07/2010	Asst.Post Master Vatakara.	1800
2	P.M Balakrishanan	T.D No.2852 Dtd:10/11/2009	Asst. Post Master Calicut	400
3	P.M Balakrishanan	T.D No.2854 Dtd. 10/11/2009	Head Post office Calicut	400
4	P.M Balakrishanan	T.D No.2855 Dtd.10/11/2019	Head Post office Calicut	400
5	Sreedharan.P.V	T.D No.5070 Dtd. 10/11/2009	Asst.Post Master Vatakara.	3400
6	V.Jyothi Basu	NSC.No. 64CC309940 Dtd.26/02/2007 & NSC.No.64CC309941 Dtd.26/02/2007	Asst.Post Master Vatakara.	2000

7	K. Ramesan	T.D No. Nil Dtd. 03/03/2003	Sub Post Master Malapparamba	500
8	P.M Balakrishanan	T.D No.2880 Dtd.20/01/2010	Asst. Post Master Calicut	800
9	Uthaman. K. P	T.D No.3736606324 Dtd.16/08/2017	Asst.Post Master Vatakara.	2200
10	Uthaman. K. P	T.D No.3735347266 Dtd.18/08/2017	Asst.Post Master Vatakara	2000
11	Vilmesh. M	FDR. No.6071 Dtd.31/07/18	KWA Employees Co- Operative society	3500
12	Vilmesh. M	T.D No.4156487272 Dtd.27/09/2018	Kozhikode Head Post Office	7000
			<b>Total</b>	<b>24400</b>

On verification of Forfeiture of time barred security deposit registers, a total amount of Rs.24400/- is seen to forfeiture the securities. The details of the forfeited amount remitted in the Non-Operative account shall be intimated to Audit.

#### V. Non renewal of Bank Guarantee.

##### P.H. Division Vadakara.

The Security Register verification revealed uncertainty about the status of the following Bank Guarantees, specifically:

- Whether they have expired
- Whether they have been revalidated
- Whether they have been released

Sl.No	Agreement No.	Contractor	Name of instrument	Amount	Validity Date
1	Agt. No: Nil UIDSSMT work Package No. I	M/s Reena Engineering	No.12017BC00012 Dtd.05/06/2012	4606500	--
2	No.50/14-15	M/s Sakthi Enterprises	No.05/2014 Dtd. nil.	156200	--
			<b>TOTAL</b>	<b>4762700</b>	

As per Bank Guarantee Rules the bank is liable to pay the guarantee and only if a demand or a claim is lodged with the bank in writing on or before the expiry date of the bank guarantee. All rights under the guarantee shall be forfeited after the expiry of the validity, and the bank shall be relieved and discharged from all liability, if no claim is made within the validity period.

Due to the non-renewal of Bank Guarantee within the time limit stipulated by bank authorities, Kerala Water Authority stands at the risk of losing the Bank Guarantee amount if the contractor leaves the work in midway. Present Status of each work and whether the guarantee period of the work is over may also be reported. Action may be taken to renew the Bank Guarantee and the details of renewal may be intimated to the audit.

**VI. Non-Remittance of Centage Charges****P.H. Division Vadakara.**

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 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 deposit received from LSGDs and other Departments, the Centage charges to be recovered from the year 2016-17 to 2023-24 is furnished below. Initiate corrective measures and intimated to audit.

Financial Year	Centage charge as per the Deposit register
2016-17	494728
2017-18	2525569
2018-19	1594395
2019-20	92858
2020-21	570524
2021-22	244253
2022-23	435899
2023-24	12711
<b>TOTAL</b>	<b>5970937</b>

**(VII) Non Maintenance of Non-Operative Control Register****P.H. Division Vadakara.**

As per Accounts Manual Vol-V Chapter III F (3), all ARU's shall update the Non-Operative control register in form CB14. It is noticed that the Division office is not maintaining the register in CB14 format, which is a serious irregularity. The mandatory register may be maintained and fact intimated to Audit.

**VIII. Belated /Non settlement of Temporary advance****W.S.P. Subdivision Vadakara**

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) Purameri Section**

Girish Kumar. Assistant Engineer						
Date	Cheque	Amount	Amount	Amount	Settlement details	Remarks
			settled	Unsettled		
23/06/2018	926801	11000	0	11000	No Settlement Details	
13/08/2018	926838	5858	0	5858	No Settlement Details	

**IX. Non settlement of Imprest Account.****(a) P.H. Subdivision Koyilandi**

On verification of the Imprest Register, the settlement details of the following incumbent are not seen recorded.

SL.No.	Name & Designation	Cheque No. & Date.	Temporary Advance amount	Remarks
1	Jagannathan. K Assistant Executive Engineer	608341 Dtd:25/02/2021	1000	No settlement details in the register.
2	Jagannathan. K Assistant Executive Engineer	608372 Dtd:12/04/2021	890	No settlement details in the register.
3	Jagannathan. K Assistant Executive Engineer	333769 Dtd:23/06/2021	1015	No settlement details in the register.
4	Pavithran. Othheyoth Assistant Engineer	608373 Dtd:13/04/2021	5000	No settlement details in the register.

This may be verified and settlement details may be updated and intimated to Audit.

**X. HR wages -increase in expenditure****P.H. Subdivision Perambra.**

On verification of the transactions Related to HR wages for the year 2021-22, 2022-23, 2023-24, of this Sub division, it is noticed that huge amount of expenditure is incurring every year. The details are given below.

Year	HR wages paid in Rs.
2021-22	2403171
2022-23	2561859
2023-24	4201522

On verification of H.R Wages expenditure for the financial year 2021-22, it is increasing slightly on 2022-23. But the expenditure had increased to its double on financial year 2023-24. The above increase in the expenditure shall be clarified to Audit. Further the expenditure incurring shall be reduced accordingly.

**XI. Work Bills****(1) Recovery of unreturned materials by contractor****(A) P.H. Division Vadakara.**

**Name of Work :** Jala Jeevan Mission 2020-21 Pipe line extension and  
providing water connection in Azhiyur Panchayath.

**Contractor Name:** Suresh Santhivihar.

**Agreement No:** 14/2020-21 Dtd.23/09/2020.

**Source File No:** D1-132/2/JJM/2020 Dtd:17/09/2020.

As per the final MAS account attached with the Vth and final bill the following materials are seen balance with contractor.

SL. No.	Item	Balance with contractor	Rate	Amount	Recovery effected	Balance
1	50mm GI Pipe	12M	337.40	4048.80	0	4048.80
2	40mm GI pipe	18M	283.73	5107.14	0	5107.14
3	65mm GI pipe	12M	452.42	5429.04	0	5429.04
					<b>TOTAL</b>	<b>14585</b>

Applicable storage charge and GST portion may also be recovered. Immediate recovery may be effected from the contractor and intimated to Audit.

**(B) P.H. Division Vadakara.**

**Name of Work :** Jala Jeevan Mission Phase-1 providing FHTC in Koothali Grama Panchayath.

**Contractor Name:** M/s Athithya Builders.

**Agreement No:** 10/2020-21 Dated 18/09/2020

**Source File No:** D1/132/8/JJM/2020 Dtd:17/09/2020.

As per the final MAS account attached with the CC 1<sup>st</sup> and final bill the following materials are seen balance with contractor.

SL.No.	Item	Balance with contractor	Rate	Amount	Recovery effected	Balance
1	63mm PVC pipe CI-5	0.3	114.90	34.47	0	34.47
2	90mm PVC Pipe CI-5	2.4	238.05	571.32	0	571.32
3	50mm GI pipe	3.5	337.40	1180.90	0	1180.90
					<b>TOTAL</b>	<b>1787</b>

Applicable storage charge and GST portion may also be recovered. Immediate recovery should be effected from the contractor and intimated to Audit.

**(C) P.H. Division Vadakara.**

**Name of Work :** KIIFB Project (TRAN 2 – WRD005-130) Replacement of Transmission mains in Kozhikkode circle- Project -2 Augmentation to BWSS  
: Replacement of damaged 300mm AC Pipe in Distribution main with 300mm DI K9 pipe.

**Agreement No:** SE/PHC/KKD/16/2019-20 Dtd:07/02/2020.

**Source File No:** A3.KIIFB/(Project-2)/2020.

**Contractor Name:** Sri. Vinodan.K, Souparnika, Pallikkunnu.P.O, Kannur.

As per the MAS account attached with the CC II nd and final bill the following materials are seen with contractor.

(a)

SL.No.	Item	Balance with contractor	Rate	Amount	Recovery effected	Balance
1	(3.08) Supply of CI Double Flanged sluice valve size 300mm	2 nos.	21653.95	43307.9	0	43307.9
2	(3.10) 80mm D/F Sluice valve	4 nos.	3275.90	13103.6	0	13103.6
3	( 3 . 1 1 ) PVC saddle piece	3 nos.	207.60	622.60	0	622.60
					<b>TOTAL</b>	<b>57034.30</b>

The following materials are also balance with contractor as per MAS, cost of the same may be recovered.

(b)

1	300mm 11.25 D/S No.1
2	300mm22.5 D/S No.3
3	300MM 90D/S No.1
4	300 mm TP spigot No-1
5	300mm TP spigot Nop.2

The MAS is seen not closed properly. Total amount (a)+(b) + applicable storage charge and GST portion may also be recovered with immediate effect from the contractor and intimated to Audit.

#### Extension of Time, beyond limit for work

#### P.H. Division Vadakara.

**Name of Work:** AMRUT 2.0 WSS to Vadakara Municipality Design and Constuction of 10 LL capacity OHSR at Veerancheri, Replacing Valve of various sizes in distribution line-providing online boosting arrangement for Paikkattumala, Replacing old and damaged Ac pipe with PVC pipe of various sizes and interconnection with branch lines-General Civil Works.

**Agreement No.** SE/PHC/KKD/35/2023-24 Dated 10-07-2023.

**Source of File:** D4/4392/20 LL/OHSR/2023

**Name of Contractor:** Sri. Joythibasu.V

The above work was awarded to Sri.Jothybasu.V for an amount of Rs. 4,67,90,366/-. LoA was issued on 26-06-2023. Time of completion was 12 months from 26-06-2023 which expired on 25-06-2024. Due to the delay in getting the design of the tank approved, Adjusting the working time of the workers, Non availability of land from Municipality for Constructing Booster station and unseasonable rains for which the renovation work could not be completed. Further extension was granted till 31-12-2024 without imposing fine.

As per the PWD manual 2014, the extension time of completion can be granted at a time shall not be exceeded 25 % of the original time or 6 months which ever less. The audit observed that granting the time extension is found reasonable, but the extension is beyond the delegation of power of agreement authority. It is noticed that in the proceedings of time extension, the name of division has been mentioned as Kozhikode instead of Vadakara. This may be rectified and intimate to Audit.

On verification of the file, it is noticed that, total amount of Rs.2,54,89,460/-has been passed to the contractor by separate three-part bills. But it is understood from the file that the required land has not been handed over by Municipality for which the Booster station is to be constructed.

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

1. Whether the required land has been handed over by Municipality.
2. The present status of the work may be intimated to audit.
3. In case of time extension, whether the approval/ratification from higher up obtained or not.

**Non deduction of the Trial Run & Commissioning charge and Extension of time beyond limit.**

**P.H. Division Vadakara.**

**Name of Work:** JJM: CWSS to Eramala and adjoining Seven Panchayaths in Kozhikode District, Supply, Laying, Testing and Commissioning of Distribution system from 35 LL capacity GLSR to Kappumala and providing FHTCs in Velom Grama Panchayath.

**Agreement No.** SE/PHC/KKD/48/2022-23 Dtd:18/01/2023.

**Source of File:** NO. D1/1776/JJM/2022.

**TPAC:** 44,82,00,101/-

**APAC:** 39,21,71,459.25/- (12.5% below)

**Name of Contractor:** M/s Reena Engineering& Contractors Pvt, Ltd

The above work was awarded to M/s Reena Engineering & Contractors Pvt, Ltd with the accepted PAC of Rs. 39,21,71,459.25/-. LoA was issued on 20-12-2022. Time of completion was 9 months from 20-12-2022 which expired on 19-09-2023. Due to unseasonal heavy rain, heat waves and delay in getting permission for tar cutting of PWD roads. Further extension was granting till 31-03-2024 without imposing fine. As per PWD manual-2014, the extension time of completion that can be granted at a time shall not exceed 25% of the original time or 6 months whichever is less. The maximum extension that can be granted for the work shall be limited to half of the original time of completion. Audit observed that granting the time extension is beyond the delegation of power of agreement authority. Again the firm has been applied lnd time extension up to 31-12-2024 with same reason for further delay. Executive Engineer has recommended to Superintending Engineer for granting further time extension on 30- 04-2024 without fine upto 31/12/2024. But it is understood that still no action has been taken in this regard.

As per tender condition should be deducted trial run and commissioning charge @ 5% from each contract bill. But this deduction not effected in the CC Ist and part bill amount of Rs.4,18,55,815/- of the above work, which was paid on 2/2023. It is noticed that the work in progress is very slow.

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

1. Present status of the above work may be reported.
2. The reason for non deduction of trial run and commissioning charge from CC Ist and part bill.
3. Whether the lnd time extension has been sanctioned from higher authority.

**XIV. Recovery of arrear from Defaulted Consumers.****P.H. Division Vadakara.**

On verification of the DCB, for the month 09/2024, it was observed that the total demand for water charges amounted to Rs.98,21,584/-, while the actual collection was Rs.56,09,817/-, resulting in a short fall of Rs.42,11,767/-. Monthly Collections are far below from the monthly demand. This causes the total arrears to increase.

The action taken report towards the recovery of arrear from the defaulted consumer shall be intimated to Audit.

**Part III****I. Local Audit of AG**

Local Audit wing of Resident Audit office conducted audit up to 03/2022. There are 12 pending paras to be settled under P.H. Division Vadakara.

**(a)**

Outstanding Local Audit Paras		
Sl. No.	Year	Pending
1	2013-14	1
2	2018-19	2
3	2019-20	2
4	2020-21	2
5	2021-22	5
	<b>TOTAL</b>	<b>12</b>

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 paras dropped.

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

Nil

**Part V****Acknowledgement**

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

IA2 (AUDIT) KWA

Signed by

Lalish Kumar K G

Date: 01-07-2025 10:56:15



## Appendix A

Incumbency Details of officers from 01/04/2017 to 31/03/2024

Executive Engineer				
Sl. no.	Name	Designation	Date of joining	Date of relieving
1	K P Manoharan	EE	25-08-2016	27-06-2017
2	Vinodan K	EE(I/C)	28-06-2017	29-06-2017
3	S Sunil	EE	30-06-2017	01-07-2017
4	Jagannadhan K TA	EE(I/C)	01-07-2017	17-07-2017
5	S Sunil	EE	17-07-2017	03-11-2017
6	Vinodhan K	EE	03-11-2017	27-06-2019
7	Jagannadhan K	EE	28-06-2019	30-06-2019
8	Vinodhan K	EE	01-07-2019	18-01-2020
9	T K Suresh Kumar	EE	18-01-2020	24-08-2021
10	Jagannadhan K	EE(I/C)	25-08-2021	02-09-2021
11	Raveendran T	EE(I/C)	03-09-2021	21-09-2021
12	Chandrakumar C R	EE	22-09-2021	01-11-2021
13	Raveendran T	EE(I/C)	02-11-2021	11-11-2021
14	Suresh P K	EE	12-11-2021	19-12-2021
15	Raveendran T	EE(I/C)	20-12-2021	30-01-2022
16	Suresh P K	EE	31-01-2022	16-02-2022
17	Raveendran T	EE(I/C)	17-02-2022	09-03-2022
18	Suresh P K	EE	10-03-2022	17-04-2022
19	Raveendran T	EE(I/C)	18-04-2022	24-04-2022
20	Suresh P K	EE	25-04-2022	12-06-2022
21	Raveendran T	EE(I/C)	13-06-2022	26-06-2022
22	Suresh P K	EE	27-06-2022	23-07-2022
23	Raveendran T	EE(I/C)	24-07-2022	02-08-2022
24	Riju V	EE	03-08-2022	25-12-2022
25	Raveendran T	EE(I/C)	26-12-2022	31-12-2022
26	Riju V	EE	01-01-2023	10-03-2023
27	Raju A S	EE	10-03-2023	22-04-2023
28	Jagannadhan K	EE(I/C)	22-04-2023	12-05-2023
29	Raju A S	EE	12-05-2023	20-10-2023
30	Rajesh Lekshman	EE	20-10-2023	17-02-2024
31	Jithesh C	EE(I/C)	17-02-2024	07-03-2024
32	Dileep Gopal	EE	07-03-2024	18-05-2024

Technical Assistant				
Sl. no.	Name	Designation	Date of joining	Date of relieving
1	Jagannathan K	TA	06-10-2016	30-12-2020
2	Jagannathan K	AEE(I/C)	31-12-2020	10-01-2021
3	Sindhu J S	TA	11-01-2021	08-02-2021
4	Jagannathan K	AEE(I/C)	09-02-2021	02-09-2021
5	Raveendran T	TA	03-09-2021	24-03-2022
6	Jagannathan K	AEE (I/C)	25-03-2022	08-04-2022
7	Raveendran T	TA	09-04-2022	23-05-2022
8	Jagannathan K	AEE (I/C)	24-05-2022	04-06-2022
9	Raveendran T	TA	05-06-2022	Continuing

Divisional Accountant				
Sl. no.	Name	Designation	Date of joining	Date of relieving
1	Venu N	DAO	08-11-2016	04-12-2019
2	Ismail K P	DAO(I/C)	05-12-2019	29-12-2019
3	Shailaja V P	DAO	30-12-2019	10-01-2022
4	Sanal C G	DAO	10-01-2022	14-09-2023
5	Praveen Kumar D	DAO(I/C)	14-09-2023	12-01-2024
6	Manoj K	DAO	12-01-2024	21-08-2024
7	Praveen Kumar D	DAO(I/C)	22-08-2024	Continuing