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KERALA WATER AUTHORITY

Jalabhavan
Thiruvananthapuram – 695033
Kerala - India

File No.KWA-JB/6071/2025-DA3(AUDIT)

Dated: 14-09-2025

UIN: IAR/03/2025-26

KERALA WATER AUTHORITY
 Internal Audit Wing
 Internal Audit Report

P.H DIVISION KASARGOD

PERIOD OF AUDIT: 28/07/2025 To 13/08/2025

PERIOD COVERED: 01/04/2016 To 31/03/2025

Audit Team

Sri. Lalishkumar. K.G Internal Auditor
 Sri. Sunil Augustine Internal Auditor
 Sri. Sreejith. S Head Clerk

Part I

A. Introduction

The internal Audit was conducted from covering the period from 01/04/2016 to 31/03/2025. PH Division Kasargod consists of two Subdivisions, viz PH Sub division Kasargod, PH Sub division Kanhangad and Five section offices viz WSP Section Kasargod, WSP Section Bovikanam, PH Section Kumbala under PH Sub division Kasargod and PH Section Kanhangad and PH Section Cheruvathur. The Division has **55936** live connections in 5 sections.

B. Officers In Charge.

Attached as **Appendix A.**

C. Financial Analysis

Year	2022-23 (Rs. in Lakhs)	2023-24 (Rs. in Lakhs)	2024-25 (Rs. in Lakhs)
Establishment Expenses	808.22	814.75	853.04
Contingency Expenses	8.86	10.59	7.21
Capital Expenditure	1017.86	88.70	204.62
Maintenance Expenditure	97.44	85.36	139.79

D. Internal Control Mechanism.**I) Trial Balance as on 31/03/2025.****P.H Division Kasargod**

(a) On verification of trial balance for the month of March 2025 of ARU, It is noticed that the credit and debit balance are seen wrongly accounted in some account codes as shown below. This may be verified & corrected and intimated to Audit

1311 (Stock of steel)

An amount of Rs-89,899/-is seen as credit balance in the trial balance. This may be verified and result intimated

1312 (Stock of Cement)

An amount of Rs-3,41,630/-is seen as credit balance in the trial balance. This may be verified and result intimated

1313 (Stock of pipe)

An amount of Rs 17,76,453/-is seen as credit balance in the trial balance. This may be verified and result intimated

1316 (Stock of specials)

An amount of Rs-10,32,605/-is seen as credit balance in the trial balance. This may be verified and result intimated

1319 (Stock of Others).

An amount of Rs-2,85,140/-is seen as credit balance in the trial balance. This may be verified and result intimated

1651(Travelling)

An amount of Rs 20,959/-is seen as debit balance as long pending in the trial balance. This may be verified and result intimated.

2811 (Sundry creditors Contractors)

An amount of Rs-94,62,538/-is showing as credit balance in the trial balance. In trial balance statement there should be no balance under this head. Necessary journal voucher should be prepared and the expenditure booked under respective head and rectified the errors and report to Audit.

2812 (Sundry creditors Suppliers)

An amount of Rs 28,18,479/-is showing as debit balance in the trial balance. In trial balance statement there should be no balance under this head. Necessary journal voucher should be prepared and the expenditure booked under respective head and rectified the errors and report to Audit.

2814 (Employees Unpaid Salaries)

An amount of Rs 5,753/-is seen as debit balance in the trial balance. This may be verified and result intimated.

9212 (Control A/c Capital Ex Materials)

An amount of Rs 13,18,734/-is showing as credit balance in the trial balance. In trial balance statement there should be no balance under this head. Necessary journal voucher

should be prepared and the expenditure booked under respective head and rectified the errors and report to Audit.

9219 (Capital Exp. Others)

An amount of Rs 24,84,242/-is showing as debit balance in the trial balance. In trial balance statement there should be no balance under this head. Necessary journal voucher should be prepared and the expenditure booked under respective head and rectified the errors and report to Audit.

II.Recovery Heads

The credit/debit balance are showing in the trial balance is as follows.

SI No	Account Code	Details	Dr Balance	Cr Balance
1	2825	LIC		4,03,579
2	2826	Prof Tax		97,950
3	2829	Other Deductions	13,19,131	
4	2831	ST on Sale of scrap		18,11,070
5	2833	ST on materials	3,49,691	
6	2834	ST on Tender Sales		75,651
7	2835	ST on Work Contract		14,91,938
8	2839	ST on other Sales	2,225	
9	2841	TDS from Contractors	25,34,069	
10	2842	TDS from Suppliers		9,800
11	2843	TDS from Employees		10,63,454
12	2895	KCWWF		16,45,39,256

The reason for keeping the above amounts in various head as credit balance, without remitting into concerned authorities and also it is seen that excess amounts have been remitted in some codes. It may be verified and intimated to Audit.

III.Trial Balance as on 31-03-2025 Non Settlement of advances to contractor, Suppliers.

a)1661(Advance to contractors

On verification of the trial balance, it is noticed that an amount of Rs.2,75,67,314/- is seen as credit balance. There should not be any credit balance under this head of account in the trial balance statement. This shall be verified and intimated to Audit.

b)1662 (Advance to suppliers)

On verification of the trial balance, it is noticed that an amount of Rs.15,25,139/- is seen till showing as pending advance in debit to be settled by the supplier. The reason for non settlement may be intimated to audit with following details.

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

IV. Irregular credit amount in trial balance

WSP Sub division Kasaragod.

On checking the cash book for 3/2025, it is seen that the Cash in Hand is

Rs.1,34,698/- as per the cash book. Normally this amount should come in the debit side in the trial balance. But instead of this, a balance of Rs. 31,50,510/- is seen on the credit side of the trial balance, vide head of account 1531. It is irregular. This shall be rectified and intimated to Audit.

V .Unidentified deposit amounts

P.H Division Kasargod

On verification of the Cheque Memo Register and Cash Book, for the period 18/04/2024, the following unidentified funds received in various dates in the Deposit Account No.10510439545 are seen taken in to account on 18/04/2024.

Fund received date	Amount	Remarks
10/07/2018	3,66,944	Fund received by Treasury (UTR000044757760)
24/12/2018	1,93,391	Fund received by Treasury
10/03/2020	1,33,333	Fund received as Dept NEFT transfer.
13/04/2020	1,20,000	Fund received.
31/08/2021	22,936	Fund received on NEFT000353464835
23/05/2022	7,552	Fund received as INB rent of MR Chandhu.

The unidentified funds received in Deposit account shall be realized with Bank and necessary action shall be taken according to the purpose of the fund.

VI. Deduction of bank charges in Non operative Account

P.H Division Kasargod

On verification of Trial Balance, from 04/2020 to 03/2025, an amount of Rs.25,770/- is seen accounted as Bank Charges which was deducted by Bank.

SI No	Year	<u>Amount</u> Operative
1	2020-2021	1,249
2	2021-2022	357
3	2022-2023	8,86
4	2023-2024	16,771
5	2024-2025	2,854
	Total	22,117

SI No	Year	<u>Amount</u> NOP Account
1	2020-2021	3,640
2	2021-2022	--
3	2022-2023	--
4	2023-2024	--
5	2024-2025	13
	Total	3,653

Action may be taken up with the bank to reverse the bank charges deducted without knowledge of this office. Similar instances if any happens in other previous year and operative. Accounts should be verified and regularize.

VII. Deduction of bank charges in Non Operative Account & Operative Account

WSP Sub division Kasaragod.

On verification of the Trial Balance, it is noticed that the bank has been deducting charges for various reasons. On random verification of 2023-24 Cash Book an amount of **Rs.3971/-** has been deducted towards bank charges (Head of Account 3461). The details are as follows:-

SL NO	YEAR	AMOUNT
1	2022-23	974
2	2023-24	1669
3	2024-25	1328
TOTAL		3971/-

Action may be taken up with the bank to reverse the bank charges deducted without the knowledge of this office. Similar instances if any happens in other operative accounts may also be verified and regularize.

VIII. Unnecessary maintenance of Bank Account and Treasury Account**WSP Sub division Kasaragod.****Bank Account No 67134189009 (Balance Amount Rs.4658)**

On verification of Cheque Issue Register under this office the above Bank Account is seen not operating for the period from 09/01/2014. The reason for unnecessarily maintaining the Bank Account may be intimated to Audit. If the account is no longer needed necessary action may be taken to close the account and fact intimated to Audit.

Treasury account (Pass Book Not available)

On verification of cash book on 30/04/2018 under this office an amount of Rs.3967/-is seen accounted in the treasury Column, it is seen that from a long period, there is no transaction has been done. The reason for unnecessarily maintaining of Account may be intimated to Audit. If the account is no longer needed necessary action may be taken to close the account and fact intimated to Audit.

IX. Non remittance of accrued interest to Head office Account**WSP Sub division Kasaragod.**

On verification of trial balance, it is noticed that the accrued interests received from banks were not seen remitted to the account of Head office for the following months. Entries in the previous period also may be verified and irregular entries if any, may be corrected and amount transferred to head office account.

Year	Amount
2022-23	20,391
2023-24	8,118

2024-25	13,983
Total	₹ 42,492/-

X. P.H. Subdivision Kanhangad.

On verification of Trial Balances /Cheque Memo Register, it is noticed that the following accrued interest are not seen remitted to Head Office account.

	FY	Amount
1	2020-2021	17862
2	2021-2022	13133
3	2022-2023	16955
4	2023-2024	14,038
5	2024-2025	15,413
	Total	77,401

Urgent necessary action may be taken to transfer the amount to Head Office Account and fact intimated to Audit. Similar cases if any for the previous periods may be verified and corrective measures may be taken. If already remitted, the details may be furnished.

XI. Unnecessary maintenance of Bank Account and Treasury Account

P.H. Subdivision Kanhangad.

Bank Account No 67134308787

On verification of Cheque Issue Register under this office the above Bank Account is seen not operating for the period from 06/09/2022 and an of balance is Rs.1,07,660/-. The reason for unnecessarily maintaining the Bank Account may be intimated to Audit. If the account is no longer needed necessary action may be taken to close the account and fact intimated to Audit.

XII. Non Remittance of Water Charge of Street Tap for a long time.

P.H Division Kasargod

On verification of the Street Tap Register it is noticed that some of the panchayath were not remitting water charges as per Demand from the last several months to years. The arrear upto 06/2025 is shown below.

a)

SL.No.	Name of Panchayath	Pending Water Charges
1	Badiyadukka	9,35,618
2	Muliyar	27,11,251
3	Chengala	37,49,919
4	Chemnad	44,06,450
5	Madhur	1,82,721
6	Uduma	10,79,971
7	West Eleri	7,96,052
8	Kinanoor Karinthalam	1,45,640
9	Valiyaparamba	29,71,249
10	Kasargod	22,46,898

| Municipality |

b) Also huge water charge arrears were outstanding as follows :-

SL.No.	Name of Panchayath	Pending Water Charges
1	Mangalpady	75,37,474
2	Vorkady	1,17,67,073
3	Kumbala	2,30,03,545
4	Enmakaje	3,36,91,310
5	Padne	65,59,472

Follow up action shall be taken to collect the arrears of water charges from the above local bodies and fact report to Audit.

XIII REVENUE

On verification of the Abacus data , the following noticed . An amount of Rs 4,96,59,690/- is kept as arrear in 4 sections under PH DIVISION Kasargod. This amount is not considering the arrear amount less than 1000/- rupees. The disconnection procedure for Live connections with arrears and RR procedures with Disconnected consumers are long pending as per the Abacus data.

Sl no.	Name of Section	Live connection with arrear	Disconnected connection with arrear	total
1	Kasargod Section	5830020	2487573	8317593
2	Bovikanam section	8888254	3085089	11973343
3	Cheruvathur Section	8498671	1472605	9971276
4	Kanhangad Section	16290759	3106719	19397478
Total		39507704	10151986	49659690

Abacus Data of Each section with live connection with arrears and Disconnected consumers with arrears are attached herewith as Appendix B to Appendix G

The lapse in Revenue collection resulted in huge loss to KWA and the lapse has to explained to Audit

XIV. Service Book

P.H Division Kasargod

1. Smt. Vidula. P.V (D'Man Gr II) -Earned Leave account recorded in Pencil

On verification of Earned Leave Account of recorded in Page No.112 of Service Book is entered in pencil writing and on calculation of Earned Leave, Half pay leave taken during the period as detailed below is not considered.

Date From	Date To	Number of days
03/08/2021	13/08/2021	11
16/09/2021	08/10/2021	23
26/09/2022	30/09/2022	5

This is irregular. This shall be updated and intimate to Audit.

2.Smt. Shyni.T.K (D'man Gr 1st) Service Book entries not Authenticated.

On verification of service book of the incumbent, the entries on the page 37 and 123 is seen not authenticated. This shall be updated and intimate to Audit.

XV. WSP Sub division Kasaragod.

Earned Leave

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. The leave at the rate of 1/11 has not been recasted yet for the following incumbents. Reason for the delay shall be intimated to audit and recalculate the leave account at the earliest.

- 1)Basik Ali (Operator)
- 2)Ashley.C Kuriakose (Operator)
- 3)Babu.K. (Unskilled worker)

XVI. Non accounting of absence / leave from Earned Leave account.

Biju.K. (Operator)

1) The leave taken during the period from 01/01/2021 to 31/03/2024 and the absence of duty during that period not seen deducted in the calculation of Earned Leave Account.

Anilkumar. B (Operator)

- 2) The Paternity Leave for 10 days from 11/03/2019 to 19/03/2019 in page.No.33 is not deducted from Earned Leave account
- 3)The commuted leave from 19/12/2017 to 02/01/2018 (14 days), 03/01/2018 to 15/01/2018 (14 days), 16/01/2018 to 21/01/2018 (6 days) are not accounted in Earned Leave Account.
- 4)Blood donation leave for 29/06/2024 is not seen deducted from Earned Leave Account.

Gireesan.E.V (Operator)

5) Two days strike is not accounted of the Earned Leave calculation. Earned leave calculation entries are made in pencil is irregular.

Bijukumar (Unskilled Worker)

- 6) Special casual leave for 17 days from 01/09/2021 to 17/09/2021 is not accounted in Earned Leave account.
- 7) Strike on 02/09/2015 is not accounted in Earned Leave Account.
- 8) Paternity Leave 10 days from 16/09/2014 to 25/09/2014 not accounted on Earned Leave account.
- 9) Paternity Leave 10 days from 22/02/2018 to 03/03/2018 is not accounted in Earned Leave account.

Vijayakumar.K (Head Operator Supervisory)

10) The Special Casual Leave for Covid is not taken into account when calculating Earned Leave.

Pradeep Puravankara (Operator)

11) The Covid Leave for 17 days from 12/11/2020 to 28/11/2020 is not considered for the Earned Leave account.

Jithesh. V (Overseer Grd III)

12) Seven Days Special Casual Leave is not accounted in Earned Leave Account. (Rule 78 of KSR Part I) Earned Leave admissible only for the period spent on duty Special Casual Leave under section II, appendix VII, Part I KSR will not be reckoned as duty for the purpose of accrual of Earned Leave.

XVII. Earned Leave account not recorded in proper column

Abdul Jameel. KY (Meter Reader)

The Earned Leave account recorded in Service Book is not in proper. It should be recasted and reported to Audit.

XVIII. Earned Leave updation.

Nish Anna Saviour

On verification of Earned Leave Account, entries are not updated according to the leave sanction details. Update and intimate to Audit.

Half Pay Leave

XIX. HPL calculation Errors.

Pradeep Puravankara (Operator)

On verification of the Service Book, the Half Pay Leave calculation contains errors. This shall be rectified and intimated to Audit.

XX. HPL account not Authenticated.

On verification of the Service Books of the following incumbents, the entries of the Half Pay Leave account are not authenticated. This shall be updated and intimated to Audit.

1) Suhail. M. (Operator)

2) Anilkumar. B (Operator)

3)Tharesh Kumar.K.P (Office Attendant)

XXI. Non accounting of Half Pay Leave account.

Renjith. K. (Operator)

Commuted Leave for 9 days from 03/08/2023 to 11/08/2023 entered on page No.33 of Service Book is not accounted on HPL account on page 123.

XXII. HPL account entries done under wrong column

Satheeshkumar (Operator)

1) On verification of the Service Book, the Half Pay Leave column entries are misplaced. This shall be updated and intimated to Audit.

Anilkumar. E (Operator)

2) On verification of the Service Book, the Half Pay account is not seen recorded in Page No.127 in proper column.

XXIII. HPL wrongly deducted

Tharesh Kumar.K.P

- 1) HPL is wrongly deducted in page 119 in Earned Leave Account.
- 2) Commuted Leave taken for the period from 06/12/2024 to 10/12/2024 (5days) and 30/12/2024 to 01/01/2025 (3days) Page (53), not recorded on the HPL Account (Page 123).

Jithesh. V (Overseer Grd III)

- 3) Commuted Leave from 10/03/2025 to 14/03/2025 (5 days) not brought to HPL account column (Page 123)
- 4) HPL for 14 days in not deducted from Earned Leave Account.

P.H. Subdivision Kanhangad.

XXIV. Earned Leave not recasted at the rate of 1/11 days

- 1)Manoj N (Operator)
- 2) Shiba C C (UD Clerk)

XXV. Earned Leave Account

On verification of the service book, the following irregularities are noticed.

Manoj N- (Operator),

- 1) The Paternity leave for 10 days from 21/06/2023 to 30/06/2023 (page 26) is not deducted in Earned Leave calculation account. This is irregular and shall be rectified and reported to Audit.

Sunil Kumar A – Asst Engineer

- 2) The incumbent has participated in strike on 28/3/2022 and 29/3/2022 and these days have not been deducted from Earned Leave account calculation.

Supriya B- Dman' Gr I

- 3)The Earned Leave taken and HPL taken are not accounted for Earned Calculation.

Shiba. C.C UD Clerk

- 4) The number of HPL deducted from Earned Leave account is wrong. This shall be corrected and reported to Audit.

Janaki E P - Part Time Sweeper

- 5) The Earned Leave availed by the incumbent from 13/12/23 to 16/12/23 is four days but calculation of earned leave account seen deduction of 12 days. This shall be verified and reported to Audit.

- 6) 15 days special casual leave not accounted in Earned Leave calculation (Not deducted).

XXVI. Earned Leave recasted but not authenticated

On verification of the service book of the following incumbents, the Leave recasted is not authenticated. This shall be updated and intimated to Audit.

Surendran A P – Operator (page 117)

Madhusodhanan K P - Head Operator

XXVII. OFFICE STAFF ATTENDANCE

P.H Division Kasargod

Casual Leave Register not maintained

XXVIII. Attendance Register 2023

Ganeshan v , Part Time Sweeper

1) 24/06/2023 ,19/08/2023 neither signature nor leave marked.

Vidhya P V , D/Man GD II

2) 29/12/2023 neither signature nor leave marked.

Sarath A , D/Man GD II

3) 27/12/2023, 28/12/2023 neither signature nor leave marked.

XXIX. Attendance Register 2024

Prasad M G , DAO

1) 27/01/2024 neither signature nor leave marked.

Sarath A , D/Man GD II

2) 27/01/2024, 26/04/24neither signature nor leave marked

Vinod K , Selection Grade typist

3) 21/02/2024, neither signature nor leave marked

Akhilesh K V , D/Man GD II

4) 06/03/2024 and 07/03/2024 , 11/11/2024 neither signature nor leave marked

Anithakumari C K , Selection Grade typist

5) 25/04/2024, neither signature nor leave marked

Ganeshan v , Part Time Sweeper

6) In many days, neither signature nor leave marked

Satheesan A V , LD Clerk

7) 25/04/24, 27/04/24, 03/07/2024 neither signature nor leave marked

Anil Kumar G, DAO

8) 13/04/24, neither signature nor leave marked

Vidula P V , D/Man GD II

9) 20/05/2024 to 22/05/2024 neither signature nor leave marked

10) In June 2024 , Prajeesha mol , Sarath A and Satheesan A V have not seen marked their attendance in many days.

Manoj Kumar K G , Revenue officer

11) 01/07/2024, 03/07/2024, 04/07/2024, 05/07/2024, 06/07/2024, 18/07/2024, 30/07/2024 neither signature nor leave marked

XXX. Attendance Register 2025**P.H Division Kasargod**

The Casual Leave register not maintained and leave columns in Attendance Register is kept vacant. Every columns in Attendance Register should be kept filled either attendance or with reason for absence. Corrective measures are to be taken immediately to mark the blank columns verifying the SB / Leave sanction details of the corresponding incumbents and report to the audit.

XXXI. Non deduction of SLI & GIS**P.H Division Kasargod**

As per Rule 22A Part I KSR and G.O(P) No.556/08/Fin dtd: 16/02/2008 all new entrants in Government Service shall subscribe to SLI policy within one month of joining duty. GIS was extended to the employees of Public Sector Undertaking and Semi Government bodies as per G.O(P) NO.26/04/Fin dated 12/01/2004.

On verification of the salary bill for 05/2025 it is seen that SLI & GIS premium is not deducted (1.5% of Basic Pay + DA) as per rules from the salary of the following incumbents.

SL. No.	Name	Designation	SLI	SLI to be deducted	GIS	GIS to be deducted
1	Sharna Raghavan	Executive Engineer	1700	1900	1700	1900
2	Gireesh Babu	Asst. Executive Engineer	600	2200	1000	2000
3	Shini. T.K	Draftsman Grade I	700	800	700	800
4	Bijulal. K	Junior Superintendent	1000	1100	1000	1100
5	Isac Poulose	L.D. Clerk	500	700	800	Nil
6	Pramod Kumar. T.V	Office Attendant	500	800	800	Nil
7	Anithakumari.C.K	Selection Grade Typist	500	1000	800	1000
8	Vinod. K	Selection Grade Typist	1000	Nil	800	1000
9	Sanal. C.G	Revenue Officer	1500	Nil	800	1500

The rate of monthly deduction of SLI and GIS has to be enhanced in accordance with the hike in pay. This is not seen effected in respect of certain officers given. This may also be rectified and report to Audit.

XXXII. Inordinate delay in considering the Street Tap Joint Report.**P.H Division Kasargod**

On verification of LSGD Street Tap Register, it is noticed that for Meenja Grama Panchayath, the arrear amount upto 09/2024 was Rs.14852/-. On 10/2024 the demand is shown as excess of Rs.73,879/-.

The concerned file was perused. After the Joint inspection carried out on 23/04/2021, out of existing six number of taps as per KWA records, three number of public taps were excluded and the report had submitted by Assistant Engineer, P.H Section Kumbala on

23/04/2021 itself. Division office was preparing the bills upto 09/2024, without considering this report. On 22/08/2024, Meenja Grama Panchayath had submitted a letter to revise the demand as per the existing 3 street taps as per the report and then it was revised accordingly. The reason for inordinate delay in considering the Joint Inspection report shall be explained to Audit.

XXXIII. Irregular Medical Reimbursement claims

P.H Division Kasargod

On verification of the Medical Reimbursement Register and accounts, the Medical claim passed for Rs.5000/- and paid vide CBV No. 44Dn of 05/2025 (Proceedings No. E3/2719/11 Dtd: 13/02/2024) without supporting documents (Prescription) of Smt. Vidhula. P.V (Overseer Gr III). This is irregular. Hence the irregular medical claim amount shall be recovered and reported to Audit.

XXXIV. Cash book

P.H Division Kasargod

On verification of Cash Book, certain irregularities are found are as follows :-

Sl.No.	Month	Irregularities
1	12/2024	Abstract not written.
2	06/2021	Cash book closing page not authenticated.
3	01/2025	Abstract not authenticated.
4	02/2025	Abstract not written.
5	01/03/2024 to 31/12/2024	Blank Pages 1 and 300.
6	01/03/2016 to 31/03/2017	Blank pages- 286 to 300
7	02/02/2018 to 31/12/2018	Blank pages- 294 to 300
8	01/01/2019 to 30/09/2019	Blank pages- 290 to 300
9	28/09/2022	Over writing on page 238 vide CBV No.122
10	30/09/2022	Over writing on page vide CBR No.60
11	30/11/2022	In the operative column of Head of account 2724 and 2729, Rs.58102/- and Rs.116204/- respectively, the two amounts are circled in red ink pen and no further corrections or remarks are written in page No.2
11	18/10/2022	Cancelled entries not authenticated- Page No. 262 and circled with pencil.

12	01/12/2022	Corrections not authenticated- Page No. 8. Vide CBV 1,2 and CBR 1,3.
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The above irregularities shall be rectified, corrected, updated and intimate to Audit.

XXXV. Cheque Memo Register

P.H Division Kasargod

On verification of Cheque Memo Register, a general practice is notice that the Bank transactions are recorded in the credit and debit columns of Treasury Account. This is irregular. In future, this shall be recorded in Bank Transaction Column itself and intimate to Audit.

On further verification, the following irregularities are notice.

Sl.No.	Account No.	Month	Irregularities
1	67129159796	25/01/2018 to 31/12/2021	Cancelled page Not authenticated. Page No.2
2		30/06/2022	Cancelled but not authenticated Page No.59
3		13/07/2022	Cancelled entry not authenticated. Page No.65
4		01/07/2022	Cancelled entry not authenticated. Page No.60
5	10510439545	29/03/2025	a) Several over writings are made in the CMR vide page No.38. b) Closing entries are not authenticated.
6		16/05/2024	Cheque No.894764 was cancelled but reason is not mentioned vide Page No.1
7		31/01/2025	Closing entry not authenticated. Page No. 32, 35.
8	7671572076	06/01/2024	Closing entry not authenticated. Page No.1

The above irregularities shall be rectified, corrected, updated and intimate to Audit.

XXXVI. Registers not Certified

P.H Division Kasargod

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 in the following registers. This shall be updated and intimate to Audit.

Registers not Certified			
Register Name	Period from	Account Number	Remarks
Imprest Register	12/12/2007 and continue.		
Agreement			

Register	2017-2018 to 2020-2021		
Cheque Memo Register	14/08/2020 to 31/03/2022	67068411541	
	12/05/2023 to 28/05/2024		
	30/05/2024 to continue.		
	25/11/2018	67129159796	
	04/09/2019 to 30/04/2024	10510439545	
Cash Book	01/03/2016 to 31/03/2017		
	22/02/2018 to 31/12/2018		
	01/01/2019 to 30/09/2019		
	01/01/2019 to 03/11/2020		
	02/04/2022 to 30/11/2022		
	01/03/2024 to 31/12/2024		

WSP Sub division Kasaragod.**XXXVII. Registers not certified**

Sl.No	Register Name	Period / Month
1	Temporary Advance Register	<p>P.H Section Kumbala</p> <p>1. Period from 11/04/2023 & continuing.</p> <p>WSP Section Bovikanam</p> <p>2) Period from 09/05/2023 & continuing.</p>
2	Quotation Register	<p>Main Works and Hiring Vehicle</p> <p>From 24/01/2017 continuing</p>
3	Revenue collection Register	<p>Period from 01/04/2024 & continuing.</p>
4	Imprest Register	<p>Registers not certified</p> <p>P.H. Section Kumbala</p> <p>1. Period from 11/04/2023 & continuing.</p> <p>P.H. Section Bovikanam</p> <p>2. Period from 20/04/2023 & continuing.</p> <p>P.H. Section Kasargod</p>

		3. Period from 03/04/2023 & continuing.
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If Similar cases found if any shall be updated and intimated to Audit.

XXXVIII. Registers not Certified

P.H. Subdivision Kanhangad.

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 in the following registers. This shall be updated and intimate to Audit.

SI No.	Register Name	Period from
1	Imprest Register	From 02/12/ 2020
2	Cash Book	From 01/03/2021,28/10/2022,23/05/2024
3	Pre RR Register	From 23/11/2024
4	Stationary Register	From 16/10/2021
5	Tender Register	From 2010-2011
6	Security Deposit Register	From Agreement No 6/2020-2021
7	Temporary Advance Register	From 09/10/2020

Part II A

Major Irregularities

-NIL-

Part II B

Other Irregularities.

I Non Forfeiture of time barred /unclaimed securities

P.H Division Kasargod

On verification of the Security Deposit register it is noticed that SD's were pretty old as of 2017. 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. If the time extension was given for a work, the Performance Guarantee (Security Deposit) should be renewed upto the extended Guaranteed period

Security Deposits					
SL.No.	Name of contractor	Name of instrument	Bank/ Treasury	Page No	Amount
1	A. Abdul Rahaman	No.3696802668	--	135	2200

		Dtd:03/07/2017			
2	M. Aboobaker	No. 882873 Dtd:02/06/2018	District Treasury Kasaragod	151	12100
3	M. Aboobaker	No. 882874 Dtd:02/06/2018	District Treasury Kasaragod	151	57800
4	A. Abdul Rahaman	No. JK190979 Dtd:23/07/2018	District Treasury Kasaragod	153	6300
5	B.A. Ismail	No.JK393526 Dtd: 21/05/2019	District Treasury Kasaragod	166	6600
6	M/s. Mini Enterprises	No.JK 311229 Dtd:24/07/2019	District Treasury Kasaragod	171	43100
7	M. Aboobaker	No.JK509728 Dtd:13/11/2019	District Treasury Kasaragod	173	21000
8	Haroon Rasheed	No.JK509732 Dtd:13/11/2019	District Treasury Kasaragod	175	56500
9	M. Aboobaker	No.JK 299657 Dtd:158/11/2019	District Treasury Kasaragod	177	32400
10	M. Aboobaker	No.38930183405 Dtd:18/11/2019	SBI Collectorate Branch Kasaragod	177	32400
11	M. Aboobaker	No.799010501028682 Dtd:15/06/2020	District Treasury Kasaragod	185	200000
12	M. Aboobaker	No.18910300007747 Dtd:15/06/2020	Federal Bank Uduma	185	200000
13	K. Abdullakunhi	No.799010501051731 Dtd:30/08/2020	Sub Treasury Kasaragod	187	61000
16	Sajid.M.P	No.799010501084443 Dtd:24/07/2020	Sub Treasury Kasaragod	187	11000
		No799010501095069	Sub Treasury		

17	C. Sulaiman	Dtd:03/08/2020	Kasaragod	189	443500
18	Abdul Shareef.N	No.799010501100231 Dtd:10/08/2020	Sub Treasury Kasaragod	189	76000
19	Rameshan.P	No.799010501192213 Dtd:06/10/2020	District Treasury Kasaragod	191	18000
20	Aboobacker Siddique	No.799010501253636 Dtd:	Sub Treasury Kasaragod	197	101500
21	N.R.Rajeev	No.799010501336551 Dtd:Nil	Sub Treasury Vellarikundu	197	1300
22	M/s Blue Stream Infrastructure development Consultant	No.799010501452662 Dtd:Nil	District Treasury Kannur	199	128116
23	M/s Blue Stream Infrastructure development Consultant	No. Nil Dtd: Nil	Union Bank of India Deccan Gymkhana Branch	199	128000
24	M/s Blue Stream Infrastructure development Consultant	No.799010501452755 Dtd: Nil	District Treasury Kannur	199	110
25	M/s Blue Stream Infrastructure development Consultant	No.799010501507538 Dtd: Nil	District Treasury Kannur	201	100
26	M/s Blue Stream Infrastructure development Consultant	No.799010501507529 Dtd: Nil	District Treasury Kannur	201	100
27	T.M. Mohiyudheen Riyas	No.799010501513409 Dtd: Nil	District Treasury Kasaragod	203	12400
28	T.M. Mohiyudheen Riyas	No.799010501513405 Dtd:	District Treasury Kasaragod	203	5000
29	Mohammed Kunhi	No. JL1623093 Dtd:16/11/2021	Sub Treasury Kasaragod	205	87200
	M/s Vivekanandana	No.JL1727097	Sub Treasury		

30	Tooling Aids	Dtd: Nil	Palakkad	209	21430
31	M/s Vivekanandana Tooling Aids	No.JL1727096 Dtd: Nil	Sub Treasury Palakkad	209	21430
32	M/s Vivekanandana Tooling Aids	No. JL1727095 Dtd: Nil	Sub Treasury Palakkad	209	4300
33	Joshy John	No. JL0035848 Dtd:24/03/2022	Treasury Vellarikundu	211	135000
34	A.M. Mansoor	No.JL1727095 Dtd: Nil	District Treasury Kasaragod	213	27000
35	Prabhuram	No.JL1623184 Dtd:03/12/2021	Nil	213	22500
TOTAL					19,75,386

On verification of Forfeiture of time barred security deposit registers, a total amount of Rs. 19,75,386/- is seen to forfeiture the securities. Time extensions was given to any work in the above mentioned list, the renewal should assured upto **the extended Guarantee Period**. The details of the forfeited amount remitted in the Non-Operative account shall be intimated to Audit.

II. WSP Sub division Kasaragod.

EMD Deposits					
SL.No.	Name of contractor	Name of instrument	Bank/ Treasury	Page No	Amount
1	Abdula	FDR No.8197 Dtd:16/06/2017	Kasargod Taluk Co-Operative Society	21	1100
2	Hamsa	No. Nil Dtd:31/01/2018 (Rs. 3200/-,3000/- ,2900/-)	Nil	25	9100
3	Praveen Rai.K	No.7405652080 Dtd:03/04/2017	Nil	25	2500
4	Praveen Rai. K	No.7405652080 Dtd:03/04/2017	Nil	25	1300
5	Praveen Rai. K	No.7405652080 Dtd:03/04/2017	Nil	25	2500
6	Abdul Sathar	FDR No.523.	Chengala Vanitha Service	27	700

		Dtd:18/05/2018	Society Co-Operative Society.		
7	Abdulla kunhi	FDR No.499 Dtd:20/05/2018	Nil	29	1000
			TOTAL Rs.		18200
III.					
Security Deposits					
1	B.A Ismail	FDR No.0500420008612 Dtd:24/03/2017	Muttathody Service Co-Operative Bank	33	1600
2	K.M Asharaf	T.D No.334323 Dtd:12/07/2017	Vijaya Bank	35	2000
3	Abdul Gafoor.K.V	No.37156748614 Dtd:12/09/2017	SBI Civil Kasargod	35	2000
4	Kalpana Electrical Plumbing Works	No.158774 Dtd:30/01/2018	Nil	41	800
5	Abdulla kunhi	FDR No.520 Dtd:04/06/2018	Nil	47	800
6	M. Aboobacker	No. Nil Dtd:Nil (Agreement No.43/18-19)	Nil	51	1200
7	M. Aboobacker	No. Nil Dtd:Nil (Agreement No.42/18-19)	Nil	51	2000
8	M. Aboobacker	No.Nil Dtd:Nil(Agreement No.41/18-19)	Nil	51	1900
9	M.S Mani Enterprises	No.0449600 Dtd:12/12/2018	Nil	51	6700
10	M. Aboobaker	No.0200420008320 Dtd:24/04/2019	Nil	53	2200
11	M.S Mani Enterprises	No.044381 Dtd:22/02/2019	Nil	53	7500
TOTAL Rs.					28,700

On verification of Forfeiture of time barred security deposit register an amount of Rs.28700/- and as per EMD Register an amount of Rs.18200/- is seen to forfeiture the securities. Time extensions was given to any work in the above mentioned list, the renewal should assured upto **the extended Guarantee Period**. The details of the forfeited amount remitted in the Non-Operative account shall be intimated to Audit.

IV. P.H. Subdivision Kanhangad.

EMD					
SL.No.	Name of contractor	Name of instrument	Bank/ Treasury	Page No	Amount

1	B.Abdulla	RT.No. 8909 Dtd:30/12/2014	Kasargod District Contractor's Co operative Society.	41	300
2	P.K.Hamsa	RT No. 8909 Dtd:30/12/2014	Kasargod District Contractor's Co operative Society.	41	300
3	P.K.Hamsa	FDR.No.6473 Dtd:27/01/2015	Kasargod District Contractor's Co operative Society.	45	500
4	M/s Mini Enterprises	FDR.No.34840 Dtd:31/03/2017	Thimiri Service Co Operative Bank. Thimiri.	47	2000
5	M/s Kalpana Electricals	No. 34842 Dtd:31/03/2017	Thimiri Service Co Operative Bank. Thimiri.	47	2000
6	M/s Kalpana Electricals	No.34841 Dtd:31/03/2017	Thimiri Service Co Operative Bank. Thimiri.	47	2500
7	M/s Mini Enterprises	No.34839 Dtd:31/03/2017	Thimiri Service Co Operative Bank. Thimiri.	47	2500
8	Muhammed Kunhi. T	No.J.915766 Dtd:06/06/2016	South Indian Bank, Cherkala	47	3600
9	B. A. Ismail	R. T No.10194 Dtd:03/02/2017	Kasargod District Contractor's Co operative Society.	47	400
10	Ramesan.P	R.T. No.10193 Dtd:03/02/2017	Kasargod District Contractor's Co operative Society.	47	400
11	M/s Kalpana Electricals	FDR.No.36601 Dtd:13/03/2018	Thimiri Service Co Operative Bank.	49	2300
12	M/s Mini Enterprises	FDR.No.36600 Dtd:13/03/2018	Thimiri Service Co Operative Bank.	49	2300
13	Joshy John	No.1024/18-19 Dtd:22/01/2019	Birikulam Service Co Operative Bank	51	1200
16	Ramesan.P	R. T No.11261 Dtd:10/02/2020	Kasargod District Contractor's Co operative Society.	55	1500
			Kasargod District		

17	Ramesan.P	RT.No.8730 Dtd:20/02/2020	Contractor's Co operative Society.	57	4000
18	M/s Mini Enterprises	R.T.No.306247 Dtd:Nil	Canara Bank Cheruvathur Branch	59	10250
TOTAL Rs.					36,050/-

V.

Security Deposit					
SL.No.	Name of contractor	Name of instrument	Bank/ Treasury	Page No	Amount
1	Mohammed Kunhi.T	TDS No.J925766 Dtd:06/06/2016	Indian Bank	100	3600
2	Abdulla.A.H	T.D No. 079963 Dtd:16/02/2017	Union Bank	100	25000
3	M/s Mini Enterprises	No.749401001291/1 Dtd:03/06/2016	Canara Bank	100	1500
4	Nil	No.0749410011291/2 Dtd:03/06/2016	Canara Bank	100	2100
5	M/s Mini Enterprises	No.0749401001291/3 Dtd:03/06/2016	Canara Bank	102	2600
6	M/s Mini Enterprises	No.074940100291/5 Dtd:30/06/2016	Canara Bank	102	2700
7	M/s Mini Enterprises	No.0749401001291/4 Dtd: 03/06/2016	Canara Bank	102	3750
8	Rameshan. P	No.3545369724 Dtd:03/03/2017	Cherivathur Postoffice	102	400
9	M/s Mini Enterprises	No.044482 Dtd:18/04/2017	Canara Bank	104	3600
10	M/s Mini Enterprises	No.044481 Dtd:18/04/2017	Canara Bank	104	3900
11	M/s Mini Enterprises	No.044781 Dtd:11/05/2018	Canara Bank	108	5000

12	Rameshan. P	No.8730 Dtd:20/02/2020	District Co Operative Society	120	4000
13	Rajeev.N.R	No.(1353)12124/19- 20, (1354) 12523/19- 20 Dtd: Nil	Karrinthalam Co Operative Bank	120	9500
16	M/s Mini Enterprises	No. 306241 Dtd:16/06/2020	Canara Bank	124	1250
17	M/s Power Point Multitask Kudumbasree ME Unit	No.1306399 Dtd:25/02/2021	Canara Bank	2 (New Book)	6000
18	Rizon International Pvt Ltd	No.0029065 Dtd:20/03/2021	Urban Bank	4	6000
19	Rizon International Pvt Ltd	No. 0029066 Dtd: 20/03/2021	Urban Bank	4	6000
20	Midhuna Electricals and Services	No.962673 Dtd:24/03/2021	Union Bank	4	3000
21	Midhuna Electricals and Services	No. 962674 Dtd: 24/03/2021	Union Bank	4	3000
22	Joshy John	No.14094/21-22 Dtd:25/06/2021	Karrinthalam Service Co Operative Bank	6	9000
TOTAL Rs.					1,01,900/-

On verification of Forfeiture of time barred security deposit/ EMD registers, a total amount of Rs. 1,37,950/- is seen to forfeiture the securities. Time extensions was given to any work in the above mentioned list, the renewal should assured upto **the extended Guarantee Period**. The details of the forfeited amount remitted in the Non-Operative account shall be intimated to Audit.

VI. Belated /Non settlement of Temporary advance

P.H. Subdivision Kanhangad.

On verification of the Temporary Advance Register the amounts allotted towards Temporary Advance is seen not settled / No Settlement details /belatedly settled / after the prescribed time limit by the following incumbents.

Temporary Advance		
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Shaji.P.V Assistant Engineer,				P.H. Section Kanhangad		
Date	Cheque	Amount	Amount	Amount	Settlement details	Remarks
			settled	Unsettled		
09/10/2020	No.169933 Dtd:09/10/2020	17500	17500	0	No settlement details	
22/12/2020	No.169928 Dtd:31/12/2020	15412	17500	0	No settlement details	
06/05/2021	No.170045 Dtd:06/05/2021	5000	5000	0	No settlement details	
17/05/2021	No.170051 Dtd:17/05/2021	4000	4000	0	No settlement details	
01/04/2022	No. 295170 Dtd:06/04/2021	10000	10000	0	No settlement details	
11/04/2022	No.295176 Dtd:11/04/2022	14200	10000	0	No settlement details	
06/09/2022	No.409653 Dtd: Nil	5000	5000	0	No settlement details	
14/10/2022	No.409669 Dtd: Nil	10000	10000	0	No settlement details	
14/10/2022	No.409670 Dtd: Nil	3500	3500	0	No settlement details	
03/11/2022	No. 689275 Dtd:04/11/2022	2130	2130	0	No settlement details	
17/11/2022	No. Nil Dtd: Nil	7200	7200	0	No settlement details	
17/11/2022	No. Nil Dtd: Nil	2500	2500	0	No settlement details	
24/11/2022	No.689290 Dtd:24/11/2022	4600	4600	0	No settlement details	
30/11/2022	No. 689291 Dtd:30/11/2022	9500	9500	0	No settlement details	

16/10/2024	No. 028425 Dtd:16/10/2024	15000	0	15000	Not seen settled	
12/12/2022	No. 689300 Dtd:12/12/2022	12273	12273	0	No settlement details	
25/02/2023	No. 689343 Dtd: Nil	8153	8153	0	No settlement details	
21/08/2023	No. 898804 Dtd:21/08/2023	10000	10000	0	CBV.124H of 06/2024	Belated Settlement
17/01/2024	No. 935846 Dtd:17/01/2024	6310	6310	0	CBV.125H of 06/2024	Belated Settlement
08/02/2024	No. 935859 Dtd:09/02/2024	15000	15000	0	CBV.126H of 06/2024	Belated Settlement

VII.

Temporary Advance						
Sethunath.U, Assistant Engineer				P.H.Section Cheruvathur.		
Date	Cheque	Amount	Amount	Amount	Settlement details	Remarks
			settled	Unsettled		
06/09/2022	No.409657 Dtd: Nil	16908	16908	0	No settlement details	
14/10/2022	No.409668 Dtd: Nil	10000	10000	0	No settlement details	
18/10/2022	No.409675 Dtd: Nil	9652	9652	0	No settlement details	
16/11/2022	No.689294 Dtd:30/11/2022	13000	13000	0	No settlement details	
07/01/2023	No. 689316 Dtd:09/01/2023	3500	3500	0	CBV.81H of 06/2023	Belated Settlement
13/01/2023	No.689324 Dtd:16/01/2023	5000	5000	0	CBV.84H of 06/2023	Belated Settlement
11/10/2023	No.898830 Dtd:11/10/2023	30000	30000	0	CBV.130H of 06/2024	Belated Settlement

VIII. Imprest**P.H Division Kasargod**

On verification of imprest register CBV No of settlement vouchers are not seen recorded in the imprest register. Details are as follows:-

Date	Cheque No.	Amount
30-09-2022	521658	500
02/04/2024	034294	5000
25/03/2025	169367	500
	TOTAL Rs.	6000/-

The settlement details shall be updated and intimated to Audit.

IX. WSP Sub division Kasaragod.

While verifying the imprest account register, the balance amount seen settled. But as per the Trial Balance on 03/2025 an amount of Rs.22,547/- is seen as debit balance. This is irregular. The reason for this difference shall be reported to Audit. The imprest account shall be closed on March 31 in every year. But as per the Trial Balance, the imprest account of this office has not closed as on march 2025. Therefore the reason for not closing the imprest account in Trial Balance shall also be reported to audit.

X. P.H. Subdivision Kanhangad.

While verifying the imprest account register on 31-03-2025 there is no balance but as per the Trial Balance on 03/2025 an amount of Rs.70,493/- is seen as debit balance. The reason for this difference shall be reported to Audit. The imprest account shall be closed on March 31 in every year. But as per the Trial Balance, the imprest account of this Office has not closed as on march 2025. Therefore the reason for not closing the imprest account shall be reported to audit. And also the settlement details is not recorded on many pages in the register.

XI. Details of vehicles to be auctioned**P.H Division Kasargod**

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.

XII. Inordinate delay in commissioning the scheme-Deprival of drinking water to Public**P.H Division Kasargod**

Name of Work: Jal Jeevan Mission (JJM) _Kasaragode District –Vorkady Panchayath- ARWSS to Vorkady and adjoining villages (Reappropriation)_ Phase IV- laying distribuion and providing FHTCs.

Source of file: D2-6398/2023

- (1) A.S. No. GO(RT)No.1897/2023/WRD.Dated,26/10/2023
- (2) T.S. No. 23225/2023-2024 Dated 02/01/2024
- (3) Tender No. 163/2023-2024/PHC/KNR of the SE PHC Kannur
- (4) TPAC: Rs.3,34,71,311/-
- (5) APAC: Rs.2,64,53468/-(20.97% Below)

(6) Work Order No. KWA/PHC/KNR/D3-23225/2023 Dated 07/02/2024.

(7) Agreement No.41/2024-2025/SE/PHC/KNR Dated,15/06/2024

(9) Contractor: Sri.Hunifa Meethal

The subject work was awarded to the Contractor Sri Hunifa Meethal, Ethirthode, Edaneer P O, vide ref.6th cited above. The contractor has executed the agreement vide ref.7th cited. As per the work order conditions, the work should be completed by the contractor on or before 24/10/2024(ie. With in 4-months from the date of handing over the site). The contractor could not complete the work within the stipulated time. The time of completion of the work has already been extended two times up to 24/02/2025 and then up to 31/05/2025 without applying LD Clause.

Two part bills (CC Ist and CCIInd) have been processed during this period. This work has not been completed till the date. Total number of FHTCs was provided in the Estimate is 1563. But it seems that no connections had provided yet on the CC IInd and Part Bill. Since this work was not completed within the agreement period, the public has not received the desired results from this project. No further time extension is seen applied by the contractor. Under the above circumstances the following points may be clarified.

1. Whether any time extension granted beyond 31.05.2025.
2. Present status of the work.
3. Whether any FHTC has been done.
4. If completed, the date of completion and copy of FA12 to be produced.
5. If this work has not been completed to date, please provide a clear reason.

XIII. Work bills not submitted according to the progression of work

P.H Division Kasargod

Name of Work	JJM-KSD-RWSS to Enmakaje and adj. villages Phase II Balance work- Sivagiri Area part IV-
Name of contractor	MUHAMMED RAFI
Work order date	D5-24872(part IV)/2023 Dated : 31/10/2023
Agmt Number and date	35/2023-24 Dated: 22.11.2023
PAC	64,14,578
Completion date	21/03/2024 (4 months)
Time extended up to	30/10/2024
Security deposit	1,92,500 Expiring date : 20/05/2026 (for 30 months)
Addl Performance guarantee	5,46,500 (JL-1116325 dated 20/11/2023) Expired date: 20/05/2024 (for 6 months)
M book	CE/NR/1924/22-23
CC bill status	1 st and part bill has been submitted.
% of work completed	65.66
% Bill submitted	6.97

The CC first and part bill for Rs 5,27,888 has been raised on 09/04/2024 – The

value of work done as per CC first and part bill is Rs 5,59,204 (Supply of Pipes only) and 80% of the total value has been admitted.

Even though work has been progressed up to 65.66%, the cc bill has been submitted only for 6.97 %. This has to be explained to audit.

The work is ongoing and necessary time extension is not seen sanctioned to the contractor for the delayed period.

Time extension has been sanctioned up to 30/10 2024, vide order no. D5-24872 (part IV)/2023 dated 04/07/2024 as PWD road cutting permission is not obtained for connect works of Part –I and Part -2work and hence interconnection of pipe line of this pipe line with the other pipe line is not possible. As on the audit date the work has been progressed up to 65.66% (ie on 7/2025) but not further time extension seen granted to the contractor so far. This has to be explained to audit.

Addl performance guarantee has not been renewed since it's been expired on 20/04/2024. It has to be renewed and reported to audit.

XIV. Work bills not submitted according to the progression of work

P.H Division Kasargod

Name of Work	JJM-KSD-(Reappropriation)-Enmakaje GP- WSS to Enmakaje and Adj villages- work 1- Pipeline work
Name of contractor	MUHAMMED ASHRAF
Work order date	KWA/PHC/KNR/D3-13700/2023 Dated: 07/02/2024
Agmt Number and date	40/2024-25/SE/PHC/KNR Dated: 15.06.2024
PAC	3,55,57,740
Completion date	24/10/2024 (4 months)
Time extended up to	31/12/2025
Security deposit	10,66,732
Addl Performance guarantee	71,51,253 ()
M book	CE/NR/1924/22-23
CC bill status	3 rd and part bill has been submitted.
% of work completed	65.20
% Bill submitted	27.39

Work has been progressed up to 65.20%, the cc bill has been submitted only for 27.39 %. Bill has not seen proportionately submitted. This has to be explained to audit.

The work has to be completed on 24/10/2024 and the period of work was 4 months and time extension has been given up to 31/12/2025 considering the non-availability of Road cutting permission. The application for road cutting permission seen submitted for

Pallam- Malankara-Onibagilu-Pajjana (PWD road)- Berm2960 meter , in ROW portal on 12/08/2024, but so far permission is not seen availed. The present status may report to the audit. The undue delay for availing necessary permissions has to be brought to the notice of the concerned authorities.

The work is ongoing and necessary time extension is not seen sanctioned to the contractor for the delayed period.

XV. Delayed work with no time extension

P.H Division Kasargod

Name of Work	JJM-KSD- WSS to Ajanur, Pallikkara , Uduma, Pullur Periya panchayand Kolathur village in Bedadukka panchayath (Re-appropriation)- Ajanur panchayat
Name of contractor	ABOBACKER SIDHIQUE
Work order date	KWA/PHC/KNR/D3-22820/2023 Dtd: 07/02/2024
Agmt Number and date	272/2023-24/SE/PHC/KNR Dtd: 15.03.2024
PAC	2,27,73,178
Completion date	24/07/2024 (4 months)
Time extended up to	28/02/2025
Security deposit	6,83,195
Addl Performance guarantee	26,43,204
M book	
CC bill status	1st and part bill has been submitted.
% of work completed	34
% Bill submitted	5.93

The work has to be completed on 24/07/2024 and the period of work was 4 months and time extension has been given up to 28/02/2025, considering this work being secondary pipe laying work and this work depends on progress of main pipe line work. The main pipe line work entrusted on M/s Streffa projects Pvt. Ltd which is progressing slowly. The progress of this work is only 10.36%. The present status of the work of M/s Streffa projects Pvt. Ltd and report whether consequential delay is genuine.

The work is ongoing and necessary time extension is not seen sanctioned to the contractor for the delayed period.

XVI. Work bills submitted greater than the progression of work

P.H Division Kasargod

Name of Work	JJM-KSD- WSS to Ajanur, Pallikkara , Uduma, Pullur Periya panchayand Kolathur village
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	(Reappropriation)-Pallikkara panchayat
Name of contractor	ABOBACKER SIDHIQUE
Work order date	KWA/PHC/KNR/D3-22710/2023 Dtd: 07/02/2024
Agmt Number and date	273/2023-24/SE/PHC/KNR Dtd: 15.03.2024
PAC	1,67,10,695
Completion date	24/07/2024 (4 months)
Time extended up to	28/02/2025
Security deposit	5,01,321
Addl Performance guarantee	18,38,080
M book	
CC bill status	1 st and part bill
% of work completed	15
% Bill submitted	28.18

The work has to be completed on 24/07/2024 and the period of work was 4 months and time extension has been given up to 28/02/2025, considering this work being secondary pipe laying work and this work depends on progress of main pipe line work. The main pipe line work entrusted on M/s Streffa projects Pvt. Ltd which is progressing slowly. The progress of this work is only 15%. The present status of the work of M/s Streffa projects Pvt. Ltd and report whether consequential delay is genuine.

The work is ongoing and necessary time extension is not seen sanctioned to the contractor for the delayed period.

The work is seen progressed up to 15%, and the cc bill has been submitted for 28.18 %. This has to be explained to audit.

XVII. Work bills not submitted and the progression of work is above 95%.

P.H Division Kasargod

Name of Work	JJM-KSD- WSS to Kayyur Cheemeni panchayath-balance work reach II- Laying distribution
Name of contractor	BABURAJ P K
Work order date	KWA/PHC/KNR/D3-22713/2023 Dtd: 16/08/2024
Agmt Number and date	110/2024-25/SE/PHC/KNR Dtd: 06/09/2024
PAC	2,22,99,416
Completion date	15/01/2025 (4 months)
Time extended up to	30/06/2025
Security deposit	11,14,971
Addl Performance	0

guarantee	
M book	
CC bill status	No bill has been submitted
% of work completed	95
% Bill submitted	0

The work is seen progressed up to 95%, and no cc bill has been processed. This undue delay has to be explained to audit.

XVIII. Tardy progress of work

P.H Division Kasargod

Name of Work	JJM-KSD- WSS to Ajanur, Pallikkara, Uduma, Pullur Periya Panchayats and Kolathur village in Bedadka Panchayath- Package-5. Construction of 18LL capacity OHSR- Laying distribution system providing FHTS in Ajanur panchayath.
Name of contractor	M/s Streffa projects Pvt. Ltd
Work order date	KWA/PHC/KNR/D3-669(ii)/2022 Dtd: 16/09/2023
Agmt Number and date	144/2023-24/SE/PHC/KNR Dtd: 18/10/2023
PAC	32,82,03,584
Completion date	27/07/2024 (9 months)
Time extended up to	12/08/2025
Security deposit	1,10,46,108
Addl Performance guarantee	4,669
M book	
CC bill status	
% of work completed	10.36
% Bill submitted	5.96

The work is seen progressed only up to 10.36%. The tardy progress of the work has seen affected many related works. the action taken report may be submitted to the audit.

XIX. Percentage of work and percentage of payment with completion certificate.

P.H Division Kasargod

Name of Work	JJM-KSD- Mangalpady panchayath- WSS to Uppala and adjoining villages- Phase II- Providing FHTC
Name of contractor	C M Abdul Khader
Work order date	KWA/PHC/KNR/D3-14608 Dated: 20/02/21
Agmt Number and date	16/2020-21/SE/PHC/KNR Dated: 29/04/21
PAC	Rs.93689648
Completion date	19/08/2021 (6 months)
Time extended up to	28/11/2023 (closed, completed)
Security deposit	Rs.28,10,690

Addl Performance guarantee	0
M book	
CC bill status	Cc 11 th and Final bill Rs. 50808151/-
% of work completed	
% Bill submitted	54

This project is proposed to provide 5240 FHTCs in Mangalpady GP by retrofitting / augmentation of existing water supply schemes.

The work should have been completed on 19/08/2021 but the contractor supplied pipes only on 29/08/2021. This should be explained.

Time extension has been given up to 28/11/2023 in various staged but necessary supplementary agreements in some stages have not seen executed as per file. This should be verified and copy to be submitted to audit for verification.

The SE has directed to close the work as per letter number KWA/PHC/KNR/D3-14608/JJMKSD/20 Dated 25/06/2023. 2293 numbers of FHTCs are against 5240 FHTCs envisaged.

Report the percentage of work done by the contractor and payment percentage related to the PAC.

The completion certificate attached in the file did not seen duly filled up. Prepare the Completion Certificate and submit audit for perusal.

XX. Out of proposed 1626 FHTCs only 694 numbers of FHTCs envisaged.

P.H Division Kasargod

Name of Work	JJM-KSD- Enmakaje GP-ARWSS to Enmakaje and adjoining villages –Phase III- Reach I – Laying distribution and providing FHTC
Name of contractor	Mohammed Ashraf
Work order date	KWA/PHC/KNR/D3-13793/2021 Dtd: 26/03/2022
Agmt Number and date	13/2022-23/SE/PHC/KNR Dtd: 18/04/2022
PAC	45409934
Completion date	25/09/2022 (12 months)
Time extended up to	30/09/24
Security deposit	1362298
Addl Performance guarantee	627124
M book	
CC bill status	Cc 7 th and Final bill Rs. 30540214/-
% of work completed	100
% Bill submitted	100

This project is proposed to provide 1626 FHTCs. But only 694 numbers of FHTCs

are against 1626 FTHCs envisaged. Reason for this may be explained to the audit.

The work should have been completed on 25/09/2022. But the work completed only on 30/09/2024. Time extension has been given in various dates but the supplementary agreement is not seen attached to file. Verify and report to audit.

Part III

I. Local Audit of AG

Local Audit wing of Resident Audit office conducted audit up to 30.06.2025. There are 42 pending paras to be settled under P.H. Division Kasargod.

P.H. DN ,KASARGOD			
SI NO	YEAR	In Part II B	Total number of Pending Paras
1	05-06	3	1
2	06-07	1,2	2
3	08-09	7	1
4	10-11	5	1
5	11-12	3,9	2
6	12-13	4	1
7	13-14	1,4	2
8	14-15	1,4,5,6,8,13	6
9	15-16	12,14	2
10	16-17	3	1
11	17-18	1,3,5	3
12	18-21	1,3,4,5,6,7,9,8,10	9
13	21-22	1,3	2
14	22-23	1,2,3,5,6,7,8,9,10	9
TOTAL			42

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 Recommendations

During the Audit of P H Division Kasaragod, the following has been noted.

There is 186 sanctioned post under P H Division Kasaragod in various categories and 33 posts are vacant as on 01/08/2025. As the General transfer is going on the number of vacancies may rise up to 40 as there is no replacement posting in many transfers, in draft transfer Proceedings.

More than this vacant posts, the P H Division Kasaragod is facing another crisis that is the short span of service of Officers who were posted to this office.

The number of various officers worked in the P H Division Kasaragod is as follows,

Designation	Number of officers worked	Remarks
Executive Engineer	12	There is no EEs posted for around 14 months in different intervals. At present no EE is posted.
Technical Assistant	8	
Revenue Officer	8	The post of RO sanctioned only on 19/06/ 2023 (2 years)
Divisional Accounts Officer	30	Around 38 months addl charge was given to HC/UDC, in different intervals.
Junior Superintendent	16	51 months in different intervals ,the post of JS is functioning as addl charge by UDC.

From the above, it is evident that , in last 10 years 12 Executive Engineers are posted to this division and more than 14 months in different periods , there is no Executive Engineer posted to this division.

In last 10 years there is 30 Divisional Accounts Officers posted to this Division and in the last two years there is 8 Revenue Officers posted.

The ministerial and Technical posts are also seen vacant and no Regular Meter Reader is posted to PH Section Kumbala and W S P Section Bovikanam.

From the above data, it is clear that no Officer can have enough time to experience and learn the problems faced by this Division and implement any solutions to it.

The vacancy details of P H Division Kasaragod and report received from EE , Kasaragod is attaching herewith as Appendix

Hence urgent intervention in this regard is needed for the smooth functioning of the P H Division Kasaragod.

Part VI Acknowledgement

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

Binu Francis IAS
JOINT MANAGING DIRECTOR

Appendix A

Incumbency details of officers from 01.04.2016 TO 31.03.2025		
I	<u>EXECUTIVE ENGINEER</u>	
1	Sri.Valsan Moolakkat EE	04.06.2014 FN to 23.09.2017 AN
2	Sri. Rathnakumar.V.K,EE(FAC)	23.09.2017 AN to 23.08.2018 FN
3	Sri.D.K.Ramesh Babu.EE	23.06.2018 FN to 12.07.2018AN
4	Sri. Rathnakumar.V.K,EE(FAC)	13.07.2018 FN to 18.08.2018 AN
5	Sri.D.K.Ramesh Babu,EE	19.08.2018 FN to 26.09.2018 AN
6	Sri. Rathnakumar.V.K,EE (FAC)	26.09.2018 AN to 04.10.2018 FN
7	Sri. Sudeep.K,EE	04.10.2018 FN to 20.07.2022 FN
8	Sri. Amruth Raj.B J,EE	20-07-2022 FN to 09-10-2023 FN
9	Sri. Gireesh Babu K, AEE (FAC)	09-10-2023 FN to 14-11-2023 FN
10	Sri. Prakashan M,EE	14-11-2023 to 26.12.2024 AN
11	Sri. Gireesh Babu K, AEE (FAC)	27.12-2024 FN to 29.01.2025 AN
12	Smt. Sharna Raghavan ,EE	30.01.2025 FN Still Continuing
II	<u>DEPUTY EXECUTIVE ENGINEER/ TECHNICAL ASSISTANT</u>	
1	Sri.Radhakrishnan.P.V,TA	16.09.2015FN to 01.08.2019 FN
2	Sri. Amruth Raj.B J,TA	01.08.2019FN to 14.06.2020AN
3	Sri, Pdmanabhan.M.T,AEE (FAC)	15.06.2020 to 02.09.2020 AN
4	Sri. Amruth Raj.B J,TA	03.09.2020 FN to 29.06.2022 AN
5	Sri.Govindan Namboodiri TA, AEE (FAC)	29-06-2022 AN to 29-04-2023 AN
6	Smt. Seema C Gopi, AEE (FAC)	29-04-2023 AN to 30-11-2023 AN
	Sri.Gireesh Babu K, AEE (FAC)	30-11-2023 AN to 11-03-2024 AN
	Sri.Gireesh Babu K, DEE	12-03-2024 FN still continuing
III	<u>DIVISIONAL ACCOUNTS OFFICER</u>	
1	Sri. Jayapal K.V	15-09-2015 FN to 10-11-2016 AN
2	Sri. Rakesh P P, U.D Clerk (AC)	10-11-2016 FN to 15-11-2016 FN
3	Sri.Johnikkutty K A	15-11-2016 FN to 24-06-2017 AN
4	Sri.Prasannan C, U.D Clerk (AC)	24-06-2017 AN to 30-06-2017 FN
5	Sri.Prabhakaran K	30-06-2017 FN to 30.06.2018 AN
6	Sri.Asokan.V.V ,HC,(FAC)	30.06.2018AN to 31.10.2018FN

7	Sri.Muraleedharan.C.K, JS(FAC)	31.10.2018FN to 06.12.2018 FN
8	Smt. Ance Joseph.DAO	06.12.2018 FN to 10.06.2019
9	Sri.Asokan.V.V ,HC,(FAC)	16.06.2019AN to 27.07.2019AN
10	Smt. Ance Joseph.DAO	29.07.2019 FN to 27.08.2019AN
11	Sri.Asokan.V.V ,HC,(FAC)	28.08.2019FN to 04.09.2019 AN
12	Sri.Aravindakshan.K, DAO	05.09.2019FN to 29.10.2019 AN
13	Sri.Prasannan C, U.D Clerk (AC)	30.10.2019FN to 31.10.2019AN
14	Sri.Aravindakshan.K, DAO	01.11.2019FN to 28.11.2019AN
15	Sri.Prasannan C, U.D Clerk (AC)	29.11.2019 FN to 30.11.2019AN
16	Sri.Aravindakshan.K, DAO	01.12.2019FN to13.05.2020AN
17	Sri.Asokan.V.V ,HC,(FAC)	14.05.2020FN to 06.06.2020AN
18	Sri.Aravindakshan.K, DAO	07.06.2020 FN to14.06.2020AN
19	Sri.Asokan.V.V ,HC,(FAC)	15.06.2020FN to 02.09.2020AN
20	Sri.Aravindakshan.K, DAO	03.09.2020 FN to 07.02.2021 AN
21	Sri. Krishnan.K, HC,(FAC)	08.02.2021 FN to 05.09.2021 AN
22	Smt. Leena K, JS (FAC)	06-09-2021 FN to 02-02-2022 AN
23	Sri. Prasad M G	03-02-2022 FN to 05-02-2024 AN
24	Sri.Anil Kumar G	06-02-2024 AN 08.08.2024 FN
25	Sri. Krishnan.K, HC,(FAC)	08.08.2024AN to 06.10.2024 AN
26	Sri. Bijulal. K ,JS(FAC)	07.10.2024 FN to 04.03.2025
27	Smt.Prajeesh mol,.UDC(i/c)	05.03.2025 to 15.03.2025
26	Sri. Bijulal. K JS(FAC)	16.03.2025 FN to still continuing