

15 -ാം കേരള നിയമസഭ

7 -ാം സമ്മേളനം

നക്ഷത്ര ചിഹ്നം ഇല്ലാത്ത ചോദ്യം നം. 1147

07-12-2022 - ൽ മറുപടിയ്ക്ക്

കല്ലട ഇറിഗേഷൻ പ്രോജക്ട് ഓഫീസിൽ കണ്ടെത്തിയ വീഴ്ചകൾ

ചോദ്യം		ഉത്തരം	
ശ്രീ സി ആർ മഹേഷ്		ശ്രീ റോഷി അഗസ്റ്റിൻ (ജലവിഭവ വകുപ്പ് മന്ത്രി)	
(എ)	കല്ലട ഇറിഗേഷൻ പ്രോജക്ട് എൻജിനീയറുടെ കൊല്ലം ഓഫീസിൽ അക്കൗണ്ടന്റ് ജനറൽ നടത്തിയ അന്വേഷണത്തിൽ കണ്ടെത്തിയ വീഴ്ചകൾ വ്യക്തമാക്കുമോ;	(എ)	കല്ലട ഇറിഗേഷൻ പ്രോജക്ട് എൻജിനീയറുടെ കൊല്ലം ഓഫീസിൽ 01/12/2014 മുതൽ 31/03/2022 വരെയുള്ള കാലയളവിലെ അക്കൗണ്ടന്റ് ജനറൽ നടത്തിയ ഓഡിറ്റ് റിപ്പോർട്ടിന്റെ പകർപ്പ് അനുബന്ധമായി ചേർത്തിരിക്കുന്നു.
(ബി)	ഇത് സംബന്ധിച്ച റിപ്പോർട്ടിന്റെ പകർപ്പ് ലഭ്യമാക്കാമോ?	(ബി)	കല്ലട ഇറിഗേഷൻ പ്രോജക്ട് എൻജിനീയറുടെ കൊല്ലം ഓഫീസിൽ 01/12/2014 മുതൽ 31/03/2022 വരെയുള്ള കാലയളവിലെ അക്കൗണ്ടന്റ് ജനറൽ നടത്തിയ ഓഡിറ്റ് റിപ്പോർട്ടിന്റെ പകർപ്പ് അനുബന്ധമായി ചേർത്തിരിക്കുന്നു.

സെക്ഷൻ ഓഫീസർ

10-2

INSPECTION REPORT ON THE AUDIT OF ACCOUNTS AND REGISTERS
OF KALLADA IRRIGATION PROJECT LB DIVISION No. V, KOLLAM FOR
THE PERIOD FROM 1 DECEMBER 2014 TO 31 MARCH 2022

PART I

A. Introduction

The Kallada Irrigation Project (KIP) LB Division No. V is entrusted with proper upkeep and maintenance of Left Bank Main Canal (LBMC) from chainage 41.18km to 56.016km and RBMC from chainage 57.3km to 69.7km, their branch canals and distributaries of Kallada Irrigation Project. There are three Sub Divisions under the control of the Division viz. Kollam, Kuttayam and Karunagappally.

Audit of the Division under Section 13 of the Comptroller and Auditor General's (DPC) Act, 1971 was conducted from 29/08/2022 to 15/10/2022 covering the period from 01/12/2014 to 31/03/2022.

B. Financial position

(₹ in lakh)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Expenditure on works/schemes	222.28	238.60	230.72	1388.79	377.7
Establishment Expenditure	735.38	689.35	692.48	550.01	901.32

C. Officers in charge

The following persons were in charge of the Executive Engineer during the period covered by audit.

Name of the officer (Shri/Smt)	Period
Vimala CA	12/10/2014 to 02/12/2014
Ajitha VV	15/12/2014 to 07/07/2015
Sheeja S (Full Additional charge)	08/07/2015 to 18/09/2015
Letha P	18/09/2015 to 11/07/2019
Sunil Raj D	12/07/2012 to 10/02/2020
Vinod Mohan S	14/02/2020 to 20/02/2021
Nadeer A	22/02/2021 to 07/10/2021
Sam Antony	07/10/2021 and continuing

D. Internal Audit

The Division was not inspected by higher authorities during the period covered by audit. Records of the Sub Divisions were also not inspected by the Divisional Accountant during the period covered by audit.

PART-II-(A)

(Significant Audit Findings)

Nil

PART-II-(B)

(Other incidental Audit Findings)

I. Works expenditure not commensurate with establishment expenditure (OBS-414867)

The expenditure incurred on works by the Division during the period from 2017-18 to 2021-22 was only ₹2458.20 lakh, against the establishment expenditure of ₹3863.56 lakh. The work expenditure is not commensurate with the establishment expenditure. A review of the establishment expenditure incurred by the Division during the five years showed that the establishment expenditure ranged from 60.39 percent to 330.83 percent of the works expenditure, as detailed below.

Year	Work Expenditure (₹. in Lakh)	Establishment Expenditure (₹. in Lakh)	works expenditure over establishment expenditure (percentage)
2017-18	222.28	715.38	330.83
2018-19	238.69	689.36	288.81
2019-20	230.72	692.49	300.14
2020-21	1388.79	550.01	60.39
2021-22	377.72	901.32	238.62
Total	1208.29	1568.56	145.17

The low incidence of works expenditure when compared to the establishment expenditure indicates that the present staff strength is not required for the normal functioning of the office. At present 115 Officers/Officials are working under the Division as against the sanctioned strength of 128. The sanctioned strength includes 52 technical hands including the Executive Engineer. Existence of large number of staff results in recurring huge financial burden to government.

A review of the sanctioned strength by the department is essential to ascertain the actual staff strength required for the normal functioning of the office and for the deployment of surplus staff to other needy offices.

It was replied that the Division deals with around 125 Arbitration/Vigilance and 200 LAR cases and also water distribution through canals in three districts. So sufficient staff strength is essential for the functioning of the office.

The reply is not tenable as the Division is entrusted only with the upkeep and maintenance of the existing canals, Court/AR cases form part of routine official work. Hence the staff strength of the Division needs to be reviewed urgently.

II. Unfruitful expenditure of ₹72.82 lakh towards payment of pay and allowances to drivers without work. (OBS-416398)

The sanctioned strength of Drivers under the Division are two and are presently posted in KIP (LB), Sub Division No. 13, Kollam and KIP (LB), Sub Division No. 26, Karunagapally.

On verification it was observed that, presently the two Sub Divisions are not having any vehicle. The vehicles of Sub Divisions No. 13 (Vehicle No KRQ-4938 - Mahindra Jeep) and Sub Division No. 26 (vehicle No. KLB-3833 Trekker) were condemned during the year 2013. The last entry in the log book of KRQ 4938 is 5/8/2013. The log book of KLB 3833 was not produced to audit. Both the drivers of the two Sub Divisions are kept idle.

The incumbent Shri R. Brahmudathan (Driver Grade I) was transferred from O/o the Assistant Executive Engineer, KIP (LB), Sub Division No. 17, Kottarakara to Sub Division No. 13, Kollam vide order No. B7/6768/12 dated 17/09/2015 and is continuing in the same Sub Division. The total pay and allowances paid to the driver during the period (1/10/2015 to 31/8/2022) arrives to ₹28.85lakh.

The incumbent Shri Naushad E (Senior Grade Driver) was transferred from O/o the AEE, M.V.I.P. Sub Division No. XI, Piravom to Sub Division No. 26, Kurupagapally in August 2010 and is continuing in the same Sub Division. The total pay and allowances during the period (1/03/2013 to 31/8/2022) arrives to ₹43.97lakh.

The excess strength of the Drivers was not communicated by the Division to higher officials/offices. Failure on the part of the Division to take action to deploy the idling drivers to other needy offices resulted in unfruitful payment of ₹72.82lakh (₹28.85lakh plus ₹43.97lakh) towards pay and allowances of these drivers.

It was replied that the matter has already been reported to the higher authorities. Decision taken in this regard may be furnished.

III. Loss to government due to delay in the payment of Award amount- ₹35.96 lakh (OBS-414892)

Name of work: RBC - Formation of Mynagappally minor distributor and Thottumuru Sub channel including CD Works- Part II, Mynagappally minor distributor from Ch 3600 M to 6010M.

The work was awarded to Shri G. Jannardhanan Pillai vide agreement No. 13/SE/KLQ/86-87 dated 8/01/1987 with a time of completion as nine months. As the contractor could not complete the work within the stipulated time, the work was foreclosed with effect from 11/11/1994 vide GO(R) No. 1941/94/Trgn dated 24/10/1994.

In this connection, audit observed that, though the Advocate General informed (August 2012) that there is no scope for an appeal against the orders of the High Court, the department failed to make timely provision to make the payment to the contractor. Had the payment been made within the time, payment of interest for further period from 10/2012 to 06/2019 amounting to ₹35.97 lakh could have been avoided.

Legal opinion to file SLP to reduce the interest rate from 18 percent was filed only in 2018, after a lapse of nearly six years. It was noticed from the legal opinion of the Senior Government Pleader that the Division Bench of the Hon'ble High Court had reduced the rate of interest from 18 per cent to 9 per cent in another Arbitration Appeal.

Failure on the part of the officials in filing SLP leads to loss of ₹35.97 lakh to government towards interest.

It was replied that detailed reply would be furnished after studying the concerned files and records.

IV. Non Levy of annual irrigation Cess from the beneficiaries of Kallada Irrigation Project (OBS-416401)

On scrutiny of records it was noticed that annual irrigation cess from the beneficiaries of the KIP was not collected from the concerned land owners who are benefited from the project. In this connection, the following observations are made-

As per chapter V section 20 of Kerala Irrigation and Water Conservation Act 2003 Publication of statement showing lands benefited :- (1) As soon as may be after the publication of this notification under sub-section (2) of section 8 in respect of an irrigation work, the Irrigation Officer shall prepare a statement in the prescribed form showing the lands benefited or capable of being benefited by such irrigation work, the nature of the crops cultivated or proposed to be cultivated by the owners in such lands and the general pattern of cropping adopted or proposed to be adopted in those lands.

KIP was commissioned during 1986. The statement in the prescribed form showing the lands benefited or capable of being benefited by the owners in such land is not prepared till date. Hence the stakeholders of the project could not ascertain the actual beneficiaries of the KIP.

Subsequently, the Arbitrator, who was appointed for the purpose, passed an Award (02/08/1995) of ₹29.60 lakh plus interest at the rate of 18 per cent with effect from 11/11/1994 till the date of decree or realization whichever is earlier. The contractor filed OP(Arb)73/95 before the Principal Sub Court, Kollam to make the Award as decree and the Court vide order dated 31/05/2011 allowed the Arbitration Award passed by the Arbitrator.

An appeal had been filed by the department vide Arb/Appeal No. 31/2012 with condonation of delay of 191 days before the Hon'ble High Court against the Sub Court Order and the High Court in its judgement dated 16/07/2012 dismissed the CM (Criminal Miscellaneous) application and the Arbitration appeal. The court observed that they could not find any legal infirmity or jurisdictional error in the Judgement of the learned Sub Judge and application seeking condonation of delay of 191 days does not give any reason which can be treated as sufficient cause for condonation of delay in terms of the Limitation Act.

Copy of the judgement was forwarded by the government to the SE and the EE vide letter dated 21/8/2012. The Advocate General vide his letter No. C29AR0/Arb appeal No.31/12 dated 21/08/2012 informed that there is no scope for filing an appeal against the High Court judgement dated 16/7/2012. Sri C S Manilal, Senior Government Pleader in his legal opinion dated 09/6/2015 requested to take immediate steps to disburse the amount.

Since the interest rate is very high, legal opinion of the Advocate General to reduce the interest rate from 18 per cent was once again sought (19/1/2018) and the Advocate General vide his legal opinion dated 26/3/2018 opined that there is a scope for filing Special Leave Petition(SLP). Accordingly, SLP No. 46923/2018 was filed. The Hon'ble Supreme Court dismissed (25/01/2019) the SLP on the ground of delay.

Government vide GO(R) No.26/2020/WKD dated 06/01/2020 accorded administrative Sanction for the payment of ₹1,60,87,391 (Principal – ₹29,60,254 plus interest for the period up to June 2019) and the amount was passed for payment vide order No.E7-2737/86(B) dated 14/8/2020 of the Executive Engineer. The amount was paid vide DD No. 057964 dated 16/9/2020.

As per section 21 of said Act, Issue of certificate:- (1) Subject to such modifications as may be made under sub-section (5) or sub-section (7) of section 20 in the statement prepared under sub-section (1) or sub-section (2) of that section, a certificate showing the area of land and the crop cultivated therein shall be issued by the Tahsildar, in such form and in such manner and subject to such conditions as may be prescribed, to the owners of the lands included in the said statement and copies thereof shall be sent by him to the officers of the local authority within the local area of jurisdiction of which the lands included in the certificate situated.

As the department has not prepared any statement of land owners benefited by the project, such a certificate was not issued by the Tahsildar.

As per section 23 of said Act, Levy of irrigation cess by Government. - (1) The Government shall be entitled to levy an annual irrigation cess on all lands in respect of which certificates have been issued under section 21, so long as such certificates are in force.

In the absence of above-mentioned certificate, Irrigation Department could not levy annual irrigation cess from the beneficiaries of the KIP. The KIP was commissioned during 1986, but annual irrigation cess has not been collected till date. Audit could not calculate the amount of loss to the Government in the absence of valid data relating to the actual beneficiaries of the Project.

No Specific reply was furnished by the Division.

V. Non monitoring of allotment, collection of rent and improper maintenance of records of quarters(OBS-416402).

On verification of the files, it was noticed that there are 18 quarters under the Division, as shown below

Place	No of quarters	Remarks
Kottiyam	10	One quarter is occupied by Irrigation department, one quarter by Canara Bank and the remaining seven are occupied by staff
Charummoodu	6	Four quarters are occupied.
Karunagappally	2	Vacant (As per letter dated 06/2/2020 of the Asst. Exe Engineer, Karunagappally)

In this connection, the following points were noticed

1. Proper registers were not maintained to record the details of available quarters and its allotment. Details of quarters available in Kannagappally were not recorded in the Register maintained by the Division. Similarly, details of only three occupants of quarters at Kottiyam are recorded in the Register. Details of other occupants, rent due/collected, category of quarter allotted to each occupant, etc, were not recorded.
2. It was noticed from letter dated 6/2/2020 from the Asst. Executive Engineer (RB) Sub Division No.26, Kannagappally that two quarters under the Sub Division are not using. Date from which these quarters are idling, reasons for the non-utilization of these quarters and action taken for its maintenance were not available.
3. The Additional Chief /Secretary, Water Resources (ISWC) vide letter No.16248/ISWC-1/2019/WRD dated 20/01/2020 directed to recover rent at the rate of seven *per cent* per month from those officials who are occupying higher type of quarters. As per order No. E4-785/16 dated 02/9/2021 of Executive Engineer, Higher category (A type) of quarters were allotted to Smt. Archana and Smt. Divya 3rd grade overseers. It was noticed that standard rent is not being collected from the officials.
4. Government vide GO(R)No.1001/2003/WRD dated 06/8/2003 directed to rent out Quarter No 132 for setting up of Syndicate Institute of Rural Entrepreneurship Development under Syndicate Bank (now Canara Bank). As per letter No.2981/IRJ/2003/WRD dated 20/6/2004 of government, rent for the building was fixed at the rate of ₹500/p.m. Though the building was handed over to the Bank during 2003, rent was not revised even after a period of 19 years. No proposals were submitted by the Division to higher authorities to revise the rate of rent.
5. Out of 10 quarters available in Kottiyam, one quarter was allotted to Irrigation department. Date from which the quarter was allotted was not recorded in the register.
6. Details of applicants, who are waiting for the allotment of quarters was not available.

No specific reply was furnished by the Division.

VI. Huge delay in rectification of Aqueduct in R.B. Main Canal from Ch: 60580 m to 60630 m(OBS-416403).

The aqueduct in the RB main canal from Ch.60580 m to 60630m at Karimankav temple having 10 span of 15 m each and a total length of 150 m, the average height of 16 m. Assistant Engineer stated that during water distribution a huge quantity of water is leaking through either sides of the barrel especially through joints and haunches. Due to this the cover provided to the reinforcement of side wall and bottom barrels are sealed off at many portions and hence the steel bars were exposed and rusted severely. The horizontal cracks and holes of average diameter of 10 mm is noticed in both sides of barrel at about two-meter height from the bed of barrel. Due to this the leakage of water from this aqueduct is uncontrollable. The hand rails and pillars between the hand rails in many portions were severely damaged. Assistant Executive Engineer prepared an estimate for the rectification work including cutting small trees lying near and under the side of the aqueduct barrel.

The work of KIP (O&M) – Rectification of Aqueduct in R.B. Main Canal from Ch: 60580 m to 60630 m, administrative sanction of ₹10.40 lakh was sanctioned by the Chief Engineer vide No KIPLBDIV/2017/233/P2 dated 29/03/2017 and Technical sanction of ₹10.40 lakh was accorded by the Executive Engineer (EE) vide KIPLBDIV/2016-17/2017/233/P2 dated 31/03/2017. Tenders were invited by the EE on 31/3/2017 and in response only one tender was received. The work was retendered on 8/05/2017 and was allotted to the contractor Shri Rajendran Pillai vide agreement dated 18/09/2017 with a time of completion of four months. The site was handed over to the contractor on 27/09/2017. The work was delayed by the contractor from the beginning. Subsequently, only one item of the work (earthwork to remove the silt from the aqueduct bed) was done in January 2019. It was proposed by Assistant Engineer to terminate and rearrange the work at the risk and cost of the contractor, but no concrete action was taken by the Division. The work has not yet completed.

Audit observed that:

1. The rectification work of Aqueduct in R.B. Main Canal from Ch: 60580 m to 60630 m has not been completed despite a lapse of four and a half years from the date of handing over the site to the contractor, resulting in huge quantity of loss of water during water distribution, steel bars exposed and rusted off, hand rails

and pillars between the land rails are damaged in many portions and leaving the Aqueeduct in pathetic condition.

- ii. Similar rectification work of another aqueduct in RBMC (Adikkattukulangara aqueduct) under the same office was done successfully in the year 2020-21 and the water distribution through that portion was carried out effectively. This indicates that no timely action against the contractor was initiated by higher officials such as terminating and rearranging the work at the risk and cost of the contractor.
- iii. Executive Engineer had granted permission for the extension of work upto fifteen times (27/01/2018 to 26/2/2022) by imposing and not imposing fine. Fines were imposed six times and the total fine amount comes to ₹2,646/- as on 26/2/2022. The details of recovery of fine from the contractor is not available in the file.
- iv. The last extension of completion of work has expired on 26/02/2022, but the contractor has not done any work to stop the water leakage. Thereafter no action was initiated by the officers despite the lapse of six months of extension period upto 26/02/2022. This shows the lenient approach of the officers towards the completion of work. No action has been initiated by the authorities to terminate and rearrange the work at the risk and cost of the contractor.

It was replied that many letters have been sent to the contractor from this office insisting that the contract would be terminated at his risk and cost unless the work has not been completed urgently. The time of completion was extended as per his request and 40 per cent of the work has been completed. The leakage in the aqueduct could be completely stopped by the fulfillment of the work. The period of water distribution, flood, monsoon and covid 19 pandemic etc. are exempted from the time calculation period. The fine of ₹2644 would be deducted from the final bill of the work and no payment was made to the contractor. The time of completion expired was intimated to the contractor over telephone. Since the water distribution through canal starts from January to May, no work can be executed during this period. Moreover, the estimate was prepared based on DSOR 2014 was revised twice and there was no such contractor who is willing to do the work with the old rate. It was also stated that strict direction was issued to the contractor to complete the remaining work after availing the sanction for the time of completion, otherwise action would be taken to terminate the work at his risk and cost.

The reply is not tenable as more than four years had already been allowed to the contractor to complete the work.

VII. Non approval of revised estimate resulted in non execution of work and denial of water(OBS-416405).

Name of work	KIP(LB)-Urgent rectification work at Nallila Minor distributory between Ch 250 M to 400M
Administrative Sanction	KIPLJBDV/2017/606/P2 dated 22.03.2018 - ₹12.70 lakh
Technical Sanction	KIPLBDV/2017/606/P2 dated 26.03.2018 - ₹12.70 lakh
Agreement No	03/EE/KIP/LB/BY/KLM/2018-19 dated 22/05/2018
EPAC	₹12,46,990
APAC	₹11,05,567 (11.34% below)

Soil erosion is a frequent phenomenon in the proposed work site and the region experiences acute water scarcity during summer. The Nedumbana Grama Panchayat vide Resolution No.111(10) dated 09/7/2015 decided to request the District Collector to take necessary action to rectify the problem. In order to rectify the problem, it was proposed to construct a covered flume at a length of 60M in the site and the work was arranged accordingly. The site for the work was handed over to the contractor Shri K S Baiju on 31/05/2018 with a time of completion of six months.

The contractor failed to execute the work within the stipulated time and reported vide letter dated 08/10/2018 to the EE that soil was slide in to the canal about 25 feet depth on the left side of the canal and hence necessary protection work is to be executed to avoid further erosion before commencement of the original work. The Assistant Executive Engineer, LB Sub Division No. 10, Kottiyam reported (31/10/2018) that provision for removal of earth is to be included in the estimate as there is no provision

for the same in the Estimate. No request for extension of time of completion was furnished by the contractor but requested (22/01/2019) to exempt him from the work as there was no provision to remove the eroded earth. The Assistant Executive Engineer, submitted (11/3/2019) a revised estimate incorporating provision for removal of eroded earth. But the revised estimate was not approved by the Division. The Assistant Executive Engineer requested (27/06/2019) the Division to terminate and rearrange the work as the revised estimate was not approved. The Executive Engineer vide proceedings dated 03/8/2021 foreclosed the work and necessary closure agreement in this regard was executed with the Contractor on 13/08/2021.

It was noticed that water is to be distributed to 5520M of minor distributor and 1053M of Nallifa sub minor distributary through the proposed work site. The failure of the Division to prepare and sanction a realistic estimate/revised estimate resulted in non-execution of work and consequent denial of water to the people residing on the adjacent sides of the above mentioned reaches of the project. The funds provided for the work also could not be utilised.

It was replied that detailed reply would be furnished after studying the concerned files and records.

VIII. Non production of Securities.(OBS-416407)

On verification of the Register of Securities, it was noticed that the following security deposits collected from the contractors were not released so far. However, the Division could not produce these securities for verification.

Name of contractor	Receipt Nos	Amount (in ₹)	Work
Shri A Salim	FD No.05100 dated 11/01/2010 of Dist. Co-operative bank, Kottiyam Branch.	12,100	UR work of Punikkomnoor distributary at Ch.1520M
	FD No. 062916 dated 07/6/2010 of Dist. Co-op bank, Kottiyam Branch	13,100	
Shri J Jaleel	FD No. 33773 dated 19/7/2010 of Dist. Co-operative bank, Chakkuvally Branch	3600	Urgent maintenance of NGO dormitory at Charummondru

It was replied that the above mentioned securities were not handed over to the Junior Superintendent who took charge on 10/09/2021. Urgent action may be taken to trace out the securities and to release the securities to the contractors or to remit the same to government as lapsed deposits.

IX. Loss due to non-realization of collection fee from KCWWF Cess (OBS-414903)

As per Section 3(1) of the Kerala Building and Other Construction Workers Welfare Cess Act 1996, there shall be levied and collected a cess for the purposes of the above Act, at such a rate not exceeding two *per cent*, but not less than one *per cent* of the cost of construction incurred by the employer, as the Central Government may, by notification in the Official Gazette from time to time specify. Again as per Section 3 (3), the proceeds of the cess collected shall be paid by the local authority or the State Government collecting the cess to the Board after deducting the cost of collection of such cess not exceeding one *per cent* of the amount collected.

Verification of the monthly accounts and connected records of the Division showed that Division was not deducting one *per cent* of collection fee of the cess as specified in Section 3(3) of the Act. Non-realization of the collection fee from cess for the period from April 2017 to March 2022 comes to ₹15,244, as shown below.

Sl. No	Year	CESS paid @1% to KCWWF	Collection fee not collected (1%)
1	2017-18	150,220	1,502
2	2018-19	152,043	1,520
3	2019-20	198,556	1,986
4	2020-21	892,211	8,922
5	2021-22	131,407	1,314
	Total	1,524,437	15,244

It was replied that no direction has been received from government to levy collection charge from cess.

The reply is not tenable as the Division is bound to comply with the provisions of the Act in this regard.

X. Internal Control Mechanism (OBS-416409)

Non Adherence of Code Provisions in the maintenance of cash book and connected records.

As per Rule 93 (a) of Kerala Treasury Code Volume 1, all monetary transactions should be entered in the cash book in Form TR 7A as soon as they occur and attested by the head of office in token of check. An erasure or overwriting of an entry once made in the cash book is strictly prohibited. A monthly abstract should be prepared at the end of every month and attested by the head of office. On a verification of Cash book during the period 2019-20 to 2021-22, it was observed that:

- 1) Monetary transaction for the period 21/3/2020 to 31/05/2021 (14 months and 10 days) was not recorded in the Cash Book maintained in the office. As per rule each transaction is to be entered in the Cash Book and attested by the Head of the Office in token of check. But, it was noticed that no action has been initiated by the Head of the Office or other responsible officers of the Department for the recording the transactions in the cash book.
- 2) The total expenditure during the year 2020-21 is ₹14,99,30,485 (work expenditure ₹13,70,65,284 plus establishment Expenditure ₹1,28,65,203). In the absence of entries in the Cash Book, Audit could not verify the veracity of the transactions held during the period.
- 3) The transactions dated 20/05/2019 (CB No. 24, 25 and 26) amounting ₹ 5053, ₹ 98972 and ₹533153 were entered in the Cash Book twice on 21/05/2019.
- 4) Reconciliation of departmental accounts with that of Treasury accounts was not carried out periodically.

It was replied that the officers of that period were responsible for the non-maintenance of cash book. The BIMS details for all that transactions during the period mentioned were enclosed with the cash book.

The reply is not tenable as the officers of the division were bound to prepare cash book and reconcile the figures as prescribed in the code provisions.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

The following paras are pending for the want of final reply.

Period of audit:	IR No.	Para Nos.
01/7/2011 to 31/05/2012	2-1/15/2012-13	Part II A - 1 Part II B - 1
01/12/2013 to 30/11/2014	2-1/79/2014-15	Part II B - 1

PART-IV

(Best Practice)

NIL

PART-V

(Acknowledgement)

Audit acknowledges the co-operation extended by the auditee.

*RACur
6.10.22*

Senior Deputy Accountant General/AMG II

CMaK

Omohar Bto David