was not taken seriously by Kerala Water Authority. The verification of stock was necessitated following a complaint lodged by one of the trade unions which led to detection of misappropriation.

6 Lessons learnt:-

6.1 The Executive Engineers of the divisions failed to exercise internal controls of periodical physical verification of stock as per the provisions of Accounts Manual of Kerala Water Authority. In addition to above regular reconciliation of quantities in bin cards with quantities in Priced Stores Ledger was not done. The periodical review of completed bin cards was done, manipulation in figures of bin cards could have been prevented further loss.

6.2 The Stock Verification Units also utterly failed to verify the stock of divisions regularly as stipulated in Accounts Manual of Kerala Water Authority.

6.3 The Kerala Water Authority was also failed to realize the seriousness of the comments persistently given by Audit since 1997-98 about inadequate periodicity of physical verification of stock by Stock Verification Units.

7 Endosures for reference:-


7.2 A copy of petition from Secretary CITU Trivandrum.

7.3 A report of verification of Public Health Division Store, Trivandrum.

7.4 A copy of Enquiry Report on unauthorized issue of material.
KEY PROCESSES AND CONTROLS LOST SIGHT OF

KEY CONTROLS TO BE IN PLACE

CHECKING AUTH WHILE ISSUE

RECONCILIATION OF QUANTITIES BETWEEN BIN CARD AND PSL

REVIEW OF BIN CARDS

RECONCILIATION OF INDENTS WITH GATE PASS

CHECKING AUTHORITY ON INDENTS/CHECKING C.B. OF BIN CARD & PSL

BY E.E./D.E.

BY STOCK VERIFICATION UNITS

STORES MISSING DUE TO THEFT

ISSUE OF STORES TWICE ON SAME INDENT

BOGUS INDENTS/GATE PASSES

MISAPPROPRIATION OF STORES

KEY STAGES OF STORES MAINTENANCE/DISPOSAL

RECEIPT OF INDENTS

BIN CARD

PSL

ISSUE

MONTHLY CLOSING

PHYSICAL VERIFICATION

NOT DONE

NOT DONE

NOT DONE

NOT DONE

NOT DONE

NOT DONE

NOT DONE
Chapter IV
Audit of Transactions

Audit of transactions of the Departments of Government, their field formations as well as that of the autonomous bodies brought out several instances of ineffective management of resources and failures in the observance of the norms of regularity, propriety and economy. These have been presented in the succeeding paragraphs under broad objective heads.

4.1 MISAPPROPRIATION

4.1.1 Misappropriation of Government money

Non-observance of financial rules led to misappropriation of money.

Misappropriation of Government money in three institutions amounting to Rs 7.08 lakh was noticed during audit scrutiny as detailed below:

GENERAL EDUCATION DEPARTMENT

Scrutiny of the records of the accounts and registers of Government High School, Vaniyambalam in Malappuram district revealed (June 2003) misappropriation of Rs 2.98 lakh. In 32 establishment pay bills drawn from October 2001 to April 2003, recoveries on account of General Provident Fund (GPF) advances for 43 teachers actually made in the original bills presented in treasury were found to be less than those shown in the office copies of the pay bills, but the total of GPF deductions noted in the two bills was kept identical. The amount thus drawn in excess from treasury was shown as disbursed in the cash book but was not disbursed to the concerned teachers as per acquittance rolls.

The misappropriation was rendered possible due to failure to exercise the basic internal control checks as required in the Kerala Treasury Code (KTC) like comparing the entries of the original bills with the office copies, cross checking of GPF advance recoveries with GPF register, totalling of each column of the bills as well as acquittance rolls, etc.

Government stated (November 2003) that the Director of Public Instructions and the Deputy Director of Education, Malappuram had been directed to quantify the liability of the accused officers considering the loss towards interest for the GPF subscription and to recover the amount from them.

AGRICULTURE DEPARTMENT

According to the provisions of KTC at the end of each month, the head of the office is required to verify the cash balance in the cash book and record a signed and dated certificate to that effect. Physical verification of cash conducted at the instance of audit in two offices revealed shortage of cash as detailed below:
Audit Report (Civil) for the year ended 31 March 2003

In the office of Deputy Director of Agriculture, Regional Agricultural Technology Training Centre, Malampuzha, physical verification of cash on 26 October 2002 revealed shortage of Rs 1.12 lakh. Apart from this, non-account of cash of Rs 2225 received from treasury, totalling mistake of Rs 252, instances of unattested corrections, overwritings as also errors were noticed in the Cash Book, thereby making the total shortage of cash to Rs 1.15 lakh. At the instance of audit the department conducted a detailed investigation in May 2003 and found that the actual shortage of cash was Rs 2.03 lakh.

It was noticed that the Deputy Director who was the Head of Office and Drawing and Disbursing Officer (DDO) was transacting in cash as well as maintaining the Cash Book himself even though there were one Assistant Director and one Lower Division Clerk in that office. This was against the general financial principle that the writer of cash book should be distinct from the custodian of cash.

Government stated (November 2003) that the Deputy Director of Agriculture, who was responsible for the misappropriation was placed under suspension and the Assistant Director of Agriculture, Regional Agricultural Technology Training Centre, Malampuzha was directed to maintain the cash book.

HEALTH AND FAMILY WELFARE DEPARTMENT

In the District Hospital, Thrissur, physical verification of cash on 31 July 2003, with reference to the entries in the General Cash Book and Cash Book of Hospital Development Committee revealed shortage of Rs 2.07 lakh. The Lay Secretary and Treasurer of the District Hospital who was the DDO and custodian of cash made good the shortage of cash by remitting the amount on 2 August 2003 thereby admitting the temporary misappropriation of Government funds.

Thus misappropriations were facilitated due to internal control weaknesses in the respective departments.

The matter was referred to Government in September 2003: reply has not been received (December 2003).

WATER RESOURCES DEPARTMENT

4.1.2. Loss due to shortage/misappropriation of stores

Lapse on the part of Divisional Officers/Stock Verification Units led to loss of Rs 1.17 crore.

Accounts Manual of Kerala Water Authority (KWA) stipulates periodical physical verification of stores by the Stock Verification Units (SVUs) and by the Executive Engineer (EE) of the divisions concerned so as to cover all stores transactions in a financial year. Such verification aims at ensuring the correctness of postings and accounts of all transactions since last verification and comparing the physical balance with the entries in the Bin Cards and Priced Stores Ledgers (PSLs).
Audit had been commenting since 1997-98 on the insufficiency of physical verification and timely action prescribed in the Manual. Periodicity of verification of stores by the SVUs was inadequate as they verified stores only thrice in one division, twice in seventeen divisions and once in nine divisions during six years from 1996-02. A further scrutiny (January-March 2003) of the records of nine divisional offices revealed that the EEs had also not conducted verification of stores of the division under their control.

Physical verification of stock necessitated on allegation of unauthorised lifting and on transfer of custodians and verification of stock by SVUs revealed shortage of stores costing Rs 1.17 crore as detailed below:

Enquiry ordered (August 1999), following a complaint lodged by one of the trade unions about unauthorised lifting of galvanised iron pipes (cost: Rs 1.20 lakh) from the divisional store, Thiruvananthapuram revealed (August 2001) shortage of 661 items of stores costing Rs 87.78 lakh, lifting of stores under the cover of bogus/false indents/gate passes, manipulation of entries in the bin cards, non-reconciliation of figures in the PSLs, supervisory lapses on the part of divisional officers, etc.

Physical verification of stock (between March 1998 and December 2000) by the SVUs revealed shortage of stock costing Rs 28.83 lakh in four divisions. Though the person responsible for shortage of stores costing Rs 22.63 lakh out of Rs 28.83 lakh retired from service, KWA did not initiate any action to make good the loss.

Lapse on the part of KWA to ensure periodical physical verification of stores at divisional/SVU level as provided in the Manual, led to shortage/misappropriation of stores of Rs 1.17 crore.

The matter was referred to Government in July 2003; reply has not been received (December 2003).

**WASTEFUL INFRUCTUOUS EXPENDITURE**

**CULTURAL AFFAIRS DEPARTMENT**

**Printing encyclopaedia with factual errors and obsolete information resulted in infructuous expenditure of Rs 32.16 lakh.**

The State Institute of Children’s Literature (SICL) decided (January 1982) to compile an encyclopaedia for children in ten volumes, the fifth volume being ‘Loka Rashtrangal’, planned to be published between January and June 1985 at an estimated cost of Rs 8 lakh. SICL entrusted (November 1990) the work of preparation of material for the book to an Assistant Editor of the Institute and entered (June 1991) into an agreement with St. Joseph’s Press, Thiruvananthapuram for printing the said book. Due to the delay in compiling the material, SICL could not hand over the manuscript to the press in time.

**Alappuzha**: Rs 5.43 lakh, **Thiruvalla**: Rs 16.21 lakh, **Thodupuzha**: Rs 1.03 lakh and **Thiruvananthapuram**: Rs 6.16 lakh.

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Kerala Water Authority

No. 1580/E(A)/99/JS

From
The Managing Director

To
The Chief Engineer,
Southern Region,
Kerala Water Authority,
Thiruvananthapuram.

Sir,

Sub: Theft of GI Pipes from P.H. Division Store,
Thiruvananthapuram — Regarding.

Ref: 1. Letter from the Secretary, CITU,
Thiruvananthapuram.
of the Superintending Engineer, P.H. Circle,
Thiruvananthapuram.
Executive Engineer, P.H. Division, Trivandrum.

Enclosed please find a copy of petition received from
Secretary, CITU, Trivandrum along with letters of Superintending
Engineer, P.H. Circle, Trivandrum and Executive Engineer,
Division, Trivandrum. You are requested to initiate appropriate
disciplinary action if prima facie there is a valid case and
fact reported.

Acc: As above.

Yours faithfully,

For MANAGING DIRECTOR

23/1/99
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Divisional Store</th>
<th>Value of stores found short/ misappropriated (Rs.)</th>
<th>Month and year in which shortage/ misappropriation detected.</th>
<th>Mode of detection</th>
<th>Present position and details of loss made good, if any, as of May 2003</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>P.H. Division, Alappuzha</td>
<td>1,00,000</td>
<td>October 1992</td>
<td>Shortage found at the time of handing over of charge of stores</td>
<td>Liability not fixed and hence loss not made good</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>LIABILITY NOT FIXED AND hence loss not made good</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>P.H. Division, Thiruvalla</td>
<td>16,21,000</td>
<td>Between Sept. 1998 and May 1999</td>
<td>Physical verification of stock</td>
<td>Liability not fixed and hence loss not made good</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>P.H. Division, Thodupuzha</td>
<td>16,46,137</td>
<td>October 1992</td>
<td>Shortage found at the time of handing over of charge of stores</td>
<td>Liability not fixed and hence loss not made good</td>
<td>Final liability fixed in Oct. 1999. Loss not made good even though the official from whom recovery to be made retired from service</td>
</tr>
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</tbody>
</table>

Physical verification of stock

Final liability fixed in Oct. 2001. Loss not made good even though the official retired from service
<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Quantity</th>
<th>Date</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.</td>
<td>Physical verification of stock</td>
<td>6,16,379</td>
<td>March 1998</td>
<td>Final liability fixed in March 1998. Loss not made good even though the official retired from service.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>1,50,31,356</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
7. **Indent No. 68/94-95:**

The issue of 10mm Tef Steel - 243 kg, written in the division copy of Indent is seen struck down. The NASA of the work not produced for verification.

10mm Tef Steel - 243 kg @ 10 = ₹4374/-

8. **Indent No. 104/94-95:**

There is no such indent for CRB items as per Division Indent Register. The issue cannot be admitted.

10mm Tef Steel 30kg @ 10 = ₹540/-

9-10. **Indent No. 23/88-99 & 44/92-93:**

The items are issued and valued as per Division Indent copy. Issue may be admitted.

11. **Indent No. 105/92-93:**

50 x 90 G.I. bend not passed as per Indent Register. Issue cannot be admitted.

50 x 90 G.I. bend - 3 Nos. @ 100/- = ₹300/-

12. **Indent No. 49/94-95:**

The bend is seen issued as per Division Indent copy. Issue admitted.

13. **Indent No. 100/93-91:**

15mm G.I. Elbow - 100 Nos. @ 15/- = ₹1500/-

Passed as per Indent Register. However NASA of the work not produced for verification.

14. **Indent No. 111/94-95:**

20 x 15 G.I. Elbow - 10 Nos. @ 20 = ₹200/-

Passed as per Indent Register - NASA of the work or copy of the passed indent not furnished for verification.

15. **Indent No. 109/93-90:**

40mm G.I. elbow - 25 Nos. @ 45 = ₹1125/-

This is not indented or passed as per Indent Register and hence cannot be admitted.

16, 17 & 18. **Indent No. 100/90-91:**

50mm G.I. elbow - 15 Nos. @ 50 = ₹750/-
20mm G.I. Union - 50 Nos. @ 40 = ₹2000/-
25mm G.I. Union - 25 Nos. @ 50 = ₹1250/-

These are passed as per Indent Register. Copy of Indent or NASA of the work furnished.
19. Indent No. 103 to 109/91-92:
25mm G.I. Union - 6 no. = Rs. 1,250/-

On verifying Indent Nos. 103 to 109 of 91-92 of Indent Register only 5 nos. is seen passed in Indent No. 107/91-92. No indent copy or HACA put up for verification cannot be admitted.

20, 21, 22 & 23: Indent No. 07/95-96, 66/94-95, 116/95-96:
The items as per these indents are seen issued as per Division Copy of Indent. Issues are admissible.

24. Indent No. 85/91-92:
100mm D/F Valve - 4 nos. @ 1200/- = Rs. 4800/-

Though passed as per Division Indent Register, HACA or Indent copy not received.

25, 26, 27 & 28: Indent No. 115/95-96:
The items are issued as per Division Indent copy.

29. Indent No. 07/94-95:
250mm C.I. Tail piece - 1 no. @ 300/- = Rs. 300/-

Net not indented or passed as per Division Indent copy or Indent Register. The issue cannot be admitted.

30. No Indent issue on 22.3.91:
100 x 80 C.I. Reducer (ACP) - 2 nos. @ Rs. 200/- = Rs. 400/-

No indent reference is given in the Bin Card cannot be admitted.

31. Indent No. 150/88-92:
250 x 150 C.I. Reducer (ACP) - 1 no. @ 600/- = Rs. 600/-

Only the front sheet of Indent furnished by Executive Engineer for verification. The item is not seen in it. Cannot be admitted.

32. Indent No. 145/93-94:
The item is issued as per Division Indent copy. May be admitted.

33. Indent No. 169/95-96:
150 x 100 C.I. Tee - 1 no. @ 150/- = Rs. 150/-

Not issued as per Division Indent copy.

34. Indent No. 241/93-92:
200 x 100 C.I. Tee - 1 no. @ 200/- = Rs. 200/-

Not passed as per Division Indent Register. The issue cannot be admitted.
35. Indent No:115/95-96:
The item issued as per Division Indent copy.

36. Indent No:177/89-90:
200 x 200 N/F Toe - 2 Nos. @ 400/- = Rs.800/-
Net indented as per Register. Issue cannot be admitted.

37. Indent No:93/22-93:
1000 x 45 C.I. P/F bend - 5 Nos. @ 300 = Rs.1500/-
Net passed or issued as per Division Indent. Cannot be admitted.

38, 39, 40, 41: Indent 57/95-96, 74/95-96, 75/95-96:
Items issued as per Division Indent copy.

42. Indent No:39/95-96:
300 x 45 C.I. D/F bend - 1 No. @ 800/- = Rs.800/-
Net indented or issued as per Division Register and Division Indent copy. Cannot be admitted.

43. Indent No:141/93-95:
Issued and valued as per Division copy of Indent. May be admitted.

44. Indent No:100/90-91:
90mm HDPE pipe - 50 Ht. @ 50/- = Rs.2500/-
As per Indent Register 25 Ht. passed. Copy of Indent or N.I.R. received for verification. Cannot be admitted.

45. Indent No:100/90-91:
110 mm HDPE pipe - 45 Ht. @ 55/- = Rs.2475/-
25 Ht. passed as per Indent Register. No N.A.A. or Indent copy produced. Cannot be admitted.

46. Indent No:87/95-96:
80mm C.I.D. Joint - 18 Hts. Passed and issued as per Division Indent copy. May be admitted.

47. Indent No:70/93-94:
80mm C.I.D. joint - 25 Hts. Issued and valued 10 sets only as per Division Indent copy. Issue of 15 Hts. excess noted in the Bin card cannot be admitted.
80mm C.I.D. joint - 15 Hts. @ 40/- = Rs.600/-

48. Indent No:100/90-91:
100 mm CID joint - 90 Hts. @ 50/- = Rs.4500/-
Only 50 Hts. passed as per Division Indent Register. N.A.A. or Indent copy not received. Cannot be admitted.
49. Indent 139/94-95:
125 mm CID joint - 15 Hcs. @ 60/- = Rs. 900/-
Passed but not issued as per Division Indent copy. Cannot be admitted.

50. Indent 100/90-91:
150 mm CID joint - 10 Hcs. @ 70/- = Rs. 700/-
Passed as per Division Indent Register. Indent copy or IIA not received.

51. Indent 100/90-91:
200 mm CID joint - 20 Hcs. @ 100/- = Rs. 2000/-
Passed as per Division Indent Register. Indent copy or IIA not received.

52-53: Indent 11/94-95 and 10/94-95:
Issued as per Division Indent copies. May be admitted.

54. Indent Rs 139/94-95:
200 mm CID joint - 10 Hcs. @ 100 = Rs. 1000/-

55. Indent 137/95-96:
Issued as per Division Indent copy.

56. Indent 20/95-96:
250 mm CID joint - 20 Hcs. @ 120/- = Rs. 3000/-
An issue of 37 Hcs. already been admitted. The additional issue of 20 Hcs. noted in the bin card cannot be admitted. No fresh order of the work is furnished for verification.

57. Indent 75/95-96:
Issued as per Division Indent copy.

58. Indent 117/92-93:
250 mm CID joint - 50 Hcs. @ 130/- = Rs. 6500/-
Not indented or passed as per Indent Register.

59. Indent 02/03-94:
250 mm CID joint - 10 Hcs. @ 130/- = Rs. 1300/-
Not issued as per Division copy furnished by Executive Engineer. Issue cannot be admitted.

60. Indent 07/95-96:
Issued as per Division copy of Indent.
61 & 62. Indent 100/90-91:
100 PVC pipe/4kg = 24 H. @ 260/- = Rs.17160/-
140 PVC pipe/5kg = 42 H. @ 260/-
Passed as per Division Indent Register. Indent copy not produced for verification.

63. Indent 70/93-94:
140/6kg PVC pipe = 18 M. As per Division copy of indent only
12 M. is issued. Excess issue noted in the Bin Card cannot be admitted.
140/6kg PVC pipe = 6 M. @ 260/- = Rs.1560/-

64. Indent 117/95-96:
Issued as per Division Indent copy.

65. Indent 100/90-91:
110 mm PVC pipe/10kg. = 120 H.
Only 100 H passed as per Register. Issue of excess 20 H. costing Rs.3200/- cannot be admitted as per Indent copy or NASAN of the work not produced for verification.

These issues are admissible based on Division Indent only.

69. Indent 111:
110/6kg PVC pipe = 12 H. @ 150 = Rs.1800/-
The issue written in the Bin Card without any Indent copy cannot be admitted.

70. Indent 113/93-94:
110 mm PVC Tee = 5 H. @ 91/- = Rs.455/-
Net Indented or passed as per Division Indent copy. Cannot be admitted.

71. Indent 91/94-95:
90 mm PVC Tee = 2 H. @ 45 = Rs.90/-
2 Hs. passed as per Indent Register. Net Indent or NASAN not furnished.

72. Indent 107/90-91:
75 mm PVC Tee = 5 H. @ 40/- = Rs.200/-
Net passed as per Indent Register cannot be admitted.

73 & 74. Indent 115/92-93 & 124/93-94:
Issued as per Division copy of Indent.
75. Indent No: 7/93-94:
   Local wood 10 kg @ 120/- = Rs. 1200/-
   Indent copy or copy of NASA not received.

76/77: Indent No: 116/95-96:
   Issued as per Division copy of Indent.

76/79: Indent No: 37/95-96 x 160/95-96:
   20 mm Plastic tap = 35 Nos. @ 20/- = Rs. 700/-
   50 x 15 PVC saddle piece 1 No. @ 30/- = Rs. 30/-
   No indent or copy of NASA received for verification.

80/81: Indent No: 124/03-94 & 03/09/90:
   Issued as per Division Indent copy.

82. Indent No: 124/04-95:
   75 x 63 PVC reducer = 6 Nos. @ 34 = 204/-
   Not passed or indented as per Division copy of Indent.
   Cannot be admitted.

83. Indent No: 56/92-93:
   Issued as per Division Indent.

84. Indent No: 124/04-95:
   90 x 75 PVC reducer = 6 Nos. @ 50/- = Rs. 350/-
   Not passed as per Indent Register.

85. Indent No: 111/95-96:
   Issue may be admitted based on Division Indent copy.

86. Indent No: 160 PVC reducer = 2 Nos. Ad per Division copy of
   Indent 2 Nos. indented but only one issued. As per the copy of Indent
   forwarded by Executive Engineer 1 No. is seen corrected as 2 Nos.
   No NASA of the work is furnished. Issue of one No. can be admitted.
   Shortage is 160 x 140 PVC reducer = 1 No. @ 120/- = Rs. 120/-

87, 80/89: Indent No: 153/09-90, 124/93-94, 22/05-96:
   May be admitted based on Division copy of Indent.

90/91: Indent No: 59/88-89:
   110 mm PVC Elbow = 5 Nos @ 50/- = Rs. 250/-
   63 mm PVC Elbow = 5 Nos @ 40/- = 200/-
   Rs. 450/-

Only the front page of Indent is forwarded by Executive Engineer.
The issue is not made as per this copy. Cannot be admitted.

......0/..
92. **Indent No: 35/92-93:**
May be admitted based on Division Indent copy.

93, 94, 95: **Indent No: 59/89-92:**

<table>
<thead>
<tr>
<th>Item</th>
<th>Quantity</th>
<th>Description</th>
<th>Rate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>90 mm PVC Elbow</td>
<td>5 items</td>
<td>42/-</td>
<td></td>
<td>210/-</td>
</tr>
<tr>
<td>75 mm</td>
<td>5 items</td>
<td>42/-</td>
<td></td>
<td>210/-</td>
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<tr>
<td>50 mm</td>
<td>5 items</td>
<td>35/-</td>
<td></td>
<td>175/-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>595/-</td>
</tr>
</tbody>
</table>

Same remarks as item 90.

9697: **Indent No: 270/99-90 x 35/92-93:**
May be admitted as issued as per Division copy of Indent.

96. **Indent No: 154/94-95:**

<table>
<thead>
<tr>
<th>Item</th>
<th>Quantity</th>
<th>Description</th>
<th>Rate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>40 mm PVC End Cap</td>
<td>10 items</td>
<td>8/-</td>
<td></td>
<td>80/-</td>
</tr>
</tbody>
</table>

Not passed as per Indent Register. Cannot be admitted.

99. **Indent No: 92/90-91:**
Not shown in Bin Card.

100. **Indent No: 83/99-90:**

<table>
<thead>
<tr>
<th>Item</th>
<th>Quantity</th>
<th>Description</th>
<th>Rate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>50 mm PVC End Cap</td>
<td>4 items</td>
<td>10/-</td>
<td></td>
<td>40/-</td>
</tr>
</tbody>
</table>

Not issued as per Division Indent.

101 & 102: **Indent No: 49/92-93 & 45/93-94:**
Issued as per Division Indent.

103 & 104: **Indent No: 49/92-93 & 45/93-94:**

<table>
<thead>
<tr>
<th>Item</th>
<th>Quantity</th>
<th>Description</th>
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</thead>
<tbody>
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<td>Solvent Cement</td>
<td>6 items</td>
<td>180/-</td>
<td></td>
<td>1080/-</td>
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<td></td>
<td>4 items</td>
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<td></td>
<td>720/-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1800/-</td>
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</tbody>
</table>

Not shown in the Division copy of Indent. Cannot be admitted.

105, 106, 107: **Indent No: 148/94-95 & 23/89-90 & 266/89-90:**
Issued as per Division Indent.

108. **Indent No: 103/92-93:**

<table>
<thead>
<tr>
<th>Item</th>
<th>Quantity</th>
<th>Description</th>
<th>Rate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>20 mm Waste net tap</td>
<td>60 items</td>
<td>60/-</td>
<td></td>
<td>3600/-</td>
</tr>
</tbody>
</table>

Not indented or passed as per Register.

109. **Indent No: 70/93-94:**

<table>
<thead>
<tr>
<th>Item</th>
<th>Quantity</th>
<th>Description</th>
<th>Rate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>200 mm Waste net tap</td>
<td>17 items</td>
<td>60/-</td>
<td></td>
<td>1020/-</td>
</tr>
</tbody>
</table>

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110. Indent No: 88/93-94:
20 mm W. S. Net tap - 10 Nos. @ 50/- = Rs. 600/-
No indent copy or HASC of the work received.

111, 112 & 113: Indent No: 121/88-90, 21/90-90, 70/90-90:
Issued as per Division copy or Indent.

114. Indent No: 54/92-90:
90 mm PVC pipe/6 kg - 54 M @ 70/- = Rs. 3780/-
Not Indented or passed. Cannot be admitted.

115, 116: Indent No: 100/92-93 & 23/92/90:
Issued as per Division Indent.

117. Indent No: 100/90-91:
63 mm PVC pipe - 6 kg 150 M @ 48/- = Rs. 7200/-
100 M passed as per Division Indent Register, Indent copy or
HASC not received.

118. Indent No: 173/93-94:
63 PVC pipe - 6 kg - 14 M @ 48/- = Rs. 672/-

119. Indent No: 159/92-91:
75 mm PVC/6 kg - 150 @ 2 1/- = Rs. 3350/-
100 M passed as per Division Indent Register.

120. Indent No: 95/92-90:
Issued as per Division Indent.

121. Indent No: 100/90-91:
50 PVC pipe/6kg - 100 M @ 35/- = Rs. 3500/-
100 M passed as per Register.

122 & 123. Indent No: 100/93-94 & 69/95-96:
Issued as per Division Indent copy.

124. Indent No: 100/90-91:
20 G.I. pipe - 60 - 12 M @ 32/- = Rs. 1924/-
50 M passed as per Register.

125, 126 & 127: Indent No: 12/92-91, 154/94-95 & 3/95-96:
Issued as per Division Indent copy.
128. Indent 100/90-91.

32 G.I. pipe - 25M @ 60 = 1500
30M passed as per register. No indent on MASA produced.

129. Indent 74/93-94:

32 G.I. pipe - 294M @ 60 = 17640.
Net passed as per Indent Register. Indent on MASA not received.

130. Indent 154/94-95.

Issued as per Division Indent.

131. Indent 100/90-91.

25mm G.I. pipe - 25M. Total passed as per Division Indent Register for item 128 and 131 is 30M. Issue noted is 25 + 25 = 50M. No indent or MASA received. The cost of excess issue is:
25mm G.I. pipe - 20M @ 47 = Rs.940/-

132. Indent 100/90-91.

50 G.I. pipe - 20M @ 89 = Rs.1780/-
Passed as per Division Register. No MASA or Indent produced.

133. Indent 74/91-92.

50mm G.I. pipe - 30M. Passed and issued as per Indent copy.

134. Indent 108/92-93.

50mm G.I. pipe = 19.78M @ 89 = Rs.1760/-
Not passed as per Indent Register.


Issued as per Division copy of Indent.

4.(1) 200 AC pipe cl.10 is seen replaced by the firm as per item No.288 noted by the Assistant Engineer in Bin card No.37.

(i) 40mm PVC pipe/10kg = 36M @ 40 = Rs.1440/-
(ii) 75mm PVC pipe/4kg =120.8M @ 50 = Rs.6040/-
Rs.7480

These two items are deducted with remarks noting in the Bin card as "broken on stack". If these are broken, it should have been deducted based on S.R duly sanctioned by competent Authority and hence cannot be admitted.