5. (i) The issues are seen made from the actual balance avail
(ii) The excess issue made possible due to previous accounting error.

6. Only one MRN (No.8/36 dt. 9.1.91) could be produced by the Executive Engineer for verification. It is clear that the MRN is not properly collected from different work files in Division office and kept in bound volumes. Whether any other items returned to the store have been omitted to be accounted in the Bin cards could not be verified for want of proper maintenance of records of MRN. These type of omissions could have been detected by the Executive Engineer if the MRNs are properly made in the Division office.

7. The issue of 61 items of materials were objected to by the previous verification party since they were issued in excess of passed quantity by the Executive Engineer. In the verification report it was directed to verify whether the excess quantities have been accounted in the concerned MARS and if not to effect the cost of excess issues from the contractor. No action is taken in the respect by the Executive Engineer. Though the work files were called far as per Audit Enquiry No.7, no files were produced. It is reported by the Executive Engineer that the files could not be traced out as they are not in order due to shifting of office and recent transfers of incumbents in charge of different sections in Division office.

In the Executive Engineer's reply dated, 12.6.2001 it is stated that the excess quantities were accounted in MARS, which was also not produced for verification.

The cost of excess issues without authentication comes to Rs. 105,000/- see statement attached herewith.

Further action on this has to be decided at higher level especially as the accounting of these items in the MARS of works could not be verified.

Concrete vibrator with spare needles as per GRS No. 118 & 119 were not taken into Bin card. Executive Engineer may please be directed to take these items in the TXP Register.

Assistant Engineer's allegation of correction in physical quantity.

The Assistant Engineer has alleged that 162 bin cards were connected by the stock verification party on the last day of verification. Most of the corrections are found to be in the date of veri-
verification. However, 70 bin cards are seen corrected in the physical quantities. Why so many corrections are there in the physical quantities can only be explained by the then Assistant Executive Engineer and staff, none of them are at present working in this office. The changes in physical quantities available as per the Executive Engineers reply could not be verified as the charge papers subsequently made on handing over charge of store was not made available for verification.

The other items pointed by the Assistant Engineer/Executive Engineer:

1. Sl.No.372 of verification report:
   No balance as per ledger. It is written as 20 by mistake.

2. Sl.No.58:
   Physical balance is given as 304.

3. Sl.No.68:
   Assistant Engineer's reply is correct.

4. Sl.No.130, 37 & 38 of Sl.No. 135:
   Assistant Engineer's claim cannot be ascertained.

7. Sl.No.347:
   The bin cards is operated with effect from 5.10.95 only.
   It is seen omitted to be certified by the previous team.

8. Sl.No.285:
   Overworking in the bin card and correction in the D.R is seen.
   The corrected figure given by the verification party in the D.R
   is the same as the Assistant Engineer's figure.

9. Bin card 467:
   The physical balance figure as per verification party is
   24 numbers.

As per the S.Y reports some guidelines were given for the proper upkeeping of Registers. On verifying some of the important Divisional records, the following defects are noted.

...14/-
1. **Indent Register:**

Two Indent Registers are maintained at the same time, one for cost recoverable items and another for other items. This system is to be stopped. Only one register is required. Only some indents are seen valued in the Division.

2. **G.R.S.:**

Some G.R.S are not seen check measured.

3. **S.O.R.:**

Only Head Office supplies are noted in the supply order register. The different columns are not filled up. The Executive Engineer or Divisional Accountant has not authenticated any of the entries. The supply order Register as per Accounts Manual has to be maintained by the Accounts wing of Division Office and put up and get approved along with the file concerned before authorising payment for materials procured.

4. **P.A.C.T.H.:**

The P.A.C.T.Hs are not valued in the Division Office or incorporated in any of the monthly reports furnished to the Head Office. Some P.A.C.T.Hs are seen operated with the caption "Temporary P.A.C.T.H" bearing no number or data.

5. **Adjustment vouchers are not prepared for cost recoverable items at least for the last one year. Cost recoverable items are transferred from work to work operating P.A.C.T.H. It is clear that the Work Register, Progress report and PA 15 figures of the Division cannot be correct without observing the main Accounting Principles.**

**Shortage as per Daily Report:**

**Item No:**

14. **15 m G.I. pipe:**

Shortage is 11.19 H. However there is an excess of 11.43 H in 20 m. The shortage might be due to accounting error or mistake in issue.

16. **25 m G.I. Pipe:**

There is shortage of 2.44 H.

20. **65 m G.I. Pipe:**

Shortage is 2.21 H. There is an excess of 5.2 H. in 500m G.I. pipe. Considering the small quantity of shortage and the excess in 500 m the shortage may be ignored.
32. 40 x 40 C.I. Tee:
Shortage is 3 lbs.

33. 40 x 32 --Do--
Shortage is 2 lbs.

50. 150 mm C.I. Flange:
Shortage is 7 lbs.

120. 140 mm/4kg PVC pipe:
Short is 78.50 H. There is an excess of 30 H in 4 kg. and
10 kg of the same measurement, if adjusted, shortage is only
78.5 - 30 = 48.5 H.

122. 110/4kg PVC pipe:
Shortage is 259.6 H. There is an excess of 109.15 H in
110 mm of 6 kg and 10 kg pipes. Net shortage is = 1426.5 H.

129. 75/4kg PVC pipe:
Shortage is 163.93 H.

133. 63 mm/10kg PVC pipe:
Shortage = 36 H.

159. 110mm PVC Elbow:
Short = 6 lbs.

160. 90 mm --do--
Short = 4 lbs.

161. 75 mm --do--
Short = 4 lbs.

169. 50 mm PVC End cap:
Short = 5 lbs.

263. 200 x 45 C.I. PE bowl:
Short = 0 lbs.

331. 65 mm Air Valve (Twin type):
Short = 1 lb.

332. 80 mm Air Valve:
Short = 1 lb.
333. 30 mm D/P Valve:
    Short = 1 No.

349. 25 mm G.I. Valve:
    Short = 1 No.

303. 50 mm HDPE Pipe:
    Short = 20 M.

The details of shortages of materials found due to non-
availability of Indents and excess issues and shortage as per
report are attached separately. The cost of the same is
at approximately as the supply order register or PSL
10 Division were incomplete.

Acc: Statement:

Yours faithfully,

[Signature]

Assistant Executive Engineer
RAILWAY AND OTHER CLAIMS

The Authority shall cause to verify the materials received through Railways/Roads prior to taking delivery of such materials. In case, any shortage/damage/non-delivery of goods by the carriers is noticed, suitable action shall be caused to be undertaken to attract shortage/damage certificate from the carriers. The claim shall then be preferred appropriately in the form prescribed by the carriers, if any, or suitably, otherwise. Monitoring such claim and/or follow up including complying with procedural formalities as may be prescribed/requested by the carriers shall be undertaken by the Authority provided the onus of such action rests with the Authority as contracted between the related suppliers and the Authority. Claims as preferred by the Authority shall be duly recorded in 'Claims Register' (Form MA 22) copy whereof in similar form shall be forwarded to D.O. (A. S.)

The D.O. (A.S.) shall upon receipt of copy Form MA 22 consolidate and forward in similar form to the Head Office for necessary accounting and to Circle/Region Office.

Upon receipt of money from the carriers in settlement of such claims preferred, referred to hereinbefore, the same shall be duly accounted in the receipt side of the Cash Book under the head "Claims Recoverable" (Account code 1672, 1679 as the case may be).

The D.O. (A.S.) shall cause to ensure upon such receipt of money as to whether any money paid to Sundry Creditors either as advance or otherwise related to such quantity of materials for which claim was preferred is recoverable and if ascertained in the negation from the appropriate authority, shall duly account to such extent as follows:

Receipts side of Cash Book — Under the head "Sundry Creditors" (Account Code 2812) advances to Suppliers" (Account code 1662) as the case may be,

Payments side of Cash Book — Under the head 'claims received' (Account Code 7232, 7239 as the case may be).

and also update SOR, accordingly.

The Head Office shall upon receipt of Form MA 22, pass the following entries:

i] When claim is preferred:
   — Debit "Claims Recoverable" (Account Code 1672, 1679 as the case may be)
   — Credit "Other Liabilities" (Account Code 2899) to the extent of aforesaid value.

ii] When money is received from carriers:
   — Debit "Other Liabilities" [Account Code 2899]
   — Credit "Claims Received" [Account Codes 7232, 7239 as the case may be].

CHAPTER V
INTERNAL CONTROL

ARUs shall adhere to the following control measures:

CONTROL OVER RECEIPT/ISSUE DOCUMENTS

Separate folios/registers (in Form MA 25) shall be maintained for Booklets of:

— Goods Received Sheets (GRS)
— Stores Indents
Material Return Notes (MRN)
Material-at-site transfer Notes (MASTN)
Gate Pass

The respective columns of which shall be filled up on issue of these booklets and signature of the officer to whom they are issued shall be obtained.

2 CONTROL OVER BIN CARDS

A Register of Bin Cards (in Form MA 24) shall be maintained, the respective columns except the column of Name of material (Column 3) of which shall be filled upon issue of bin cards and signature of the officer to whom they are issued shall be obtained. On completion of a Bin Card, the same shall be returned to the DO (A, S) and D. D (A, S) shall record the return in the Register.

3 CANCELLATION OF DOCUMENTS

If any set of pre-numbered documents (Viz. GRS, Stores Indent MRN, MASTN & Gate Pass) is cancelled the document set shall be scored out with "CANCELLED" seal and all columns filled.

4 FILLING OF DOCUMENTS

All documents including cancelled documents shall be filed in serial order.

5 CUT-OFF PROCEDURES

Cut-off procedures to be followed by stores shall be to note down the last document numbers as at the end of an accounting period for GRS, MRN and Stores Indent and intimate the same to the D.O (A, S) to ensure proper accounting of transactions within the period in which the transactions take place. The last number of MASTN shall be intimated by the respective AE/AEE-in charge of such site.

6 RECONCILIATION OF PRICED STORES LEDGER WITH BIN CARD

Since both PSL and Bin Card contain Quantitative recording of materials transaction it is important that these records reflect the same quantities as balances for each such item of material. Hence reconciliation of these two records shall be done periodically and correspond with the time the physical verification of such items take place.

A certificate to the effect that the Bin Card has been reconciled with priced stores ledger shall be recorded in the PSL after such reconciliation, duly initialled as well by the stock verification unit as mentioned in paragraph hereinafter.

7 PHYSICAL VERIFICATION OF STOCKS

Periodical physical verification of stores is absolutely essential which shall be done by "Stock Verification Unit" of the Authority, duly authorised to perform such verification and also by the Executive Engineer of the concerned Division, in such a way that such verification covers all stores of the Authority in a Financial Year. This periodical verification shall also cover the verification of postings and accounts of all transactions which have taken place since the last such verification. Such periodical verification shall also be aimed at, to the extent considered necessary, in ensuring that the stock of items at such places, in particular at various sites are in accordance with the stock limits prescribed for such items by the Authority from time to time.
When once the verification of the physical balance of any item of store is taken up, it shall be ensured that normally there is no transaction of such material until the physical verification of that material is completed. In exceptional circumstances, the transaction may be allowed to take place, in which case the physical balance shall be arrived at by adjusting the receipts and issues during such period. The physical balance shall be compared with the Bin Card and PSL balances after providing for corrections against erroneous entries, if any.

Any excess/shortage between such physical verification and the appropriate book figures shall be analysed and book figures adjusted, as necessary. Necessary preventive/corrective and/or disciplinary action shall be caused to be undertaken by the Authority if any such shortage as aforesaid is proved to be attributed to theft/pilferage and the like committed by and/or by the willful negligence of the custodian in-charge of such stocks.

The Executive Engineer, responsible for such stores shall take necessary steps to get approval through proper channel from appropriate authority at the Head Office for adjusting the records on account of excess/shortage.

On receipt of such approval, the Bin Card and PSL shall be adjusted for such excess/shortage of such material and value thereof in PSL, at the latest Receipt/Issue rate as in case may be.

The D.O. (A.S.) shall, on such adjustment, submit a report in Form MA 20 to the Head Office and to Circle/Region Office.

The Head Office on receipt of such Form MA 20 pass the following entries to account of adjustment of Excess/Shortage of stock.

**Excess**:
- Debit "Stock of stores items; Tools & Spares and Consumables" (Account Codes 1311 to 1339 as the case may be).
- Credit "Consumption of stores items; Tools & Spares and Consumables" (Account Codes 3111 to 3139 as the case may be).

**Shortage**:
- Debit "Consumption of Stores items; Tools & Spares and Consumables" (Account Codes 3111 to 3139 as the case may be).
- Credit "Stock of stores items; Tools & Spares and Consumables" (Account Codes 1311 to 1339, as the case may be).

**RECONCILIATION**

The Head Office shall intimate the respective Divisional office (Accounts Section) at periodic intervals, the balances in "Sundry Creditors - suppliers" (Account Code 2621), "Advances to Suppliers" (Account code 1662), "Stock of Stores items; Tools & Spares and Consumables" (Account Codes 1311 to 1339), which shall be reconciled by the respective Divisions with SOR and PSL.

**SITE TRANSACTIONS**

Where considered necessary, the sub-division shall maintain a parallel record of all site transactions.
KERALA WATER AUTHORITY

OFFICE OF THE EXECUTIVE ENGINEER,
PUBLIC HEALTH DIVISION, K.W.A.,

From
THE EXECUTIVE ENGINEER

To
The Asst:Exe:Engineer,
P.H. Stock verification
Sub Division No.1,
Thiruvananthapuram.

Sir,

Sub:- Theft of G.I pipes from P.H.Division Store,
Thiruvananthapuram - Report of verification
of P.H.Division Store, Trivandrum - reg:


Referring to the above I am enclosing of the cost of
materials based on the issue rates for necessary action as
requested.

Yours faithfully,

EXECUTIVE ENGINEER.

ACC:21 sheets.

30
# List of Materials found short during physical verification of P.H. Division Store, Thiruvananthapuram.

## Statement

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>Item</th>
<th>Unit</th>
<th>Qty</th>
<th>Rate</th>
<th>B/Mnt</th>
<th>Remark</th>
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| Item | Description | Quantity | Size/Dimension | Unit | Price
|------|-------------|----------|----------------|------|-------
| 251  | 125 mm B.C. Coupler (cl.10) | 1       | 100 mm        |      | 1.06  |
| 252  | 50 mm C.I.D. Joint (cl.10)    | 1       | 50 mm         |      | 0.73  |
| 253  | 100 mm Joint (cl.10)          | 1       | 100 mm        |      | 0.99  |
| 254  | 125 mm Joint (cl.10)          | 1       | 125 mm        |      | 0.92  |
| 255  | 150 mm Joint (cl.10)          | 1       | 150 mm        |      | 0.91  |
| 256  | 150 mm Joint (cl.10)          | 1       | 150 mm        |      | 1.27  |
| 257  | 175 mm Joint (cl.10)          | 1       | 175 mm        |      | 0.96  |
| 258  | 225 mm Joint (cl.10)          | 1       | 225 mm        |      | 0.83  |
| 259  | 225 mm Joint (cl.10)          | 1       | 225 mm        |      | 0.99  |
| 260  | 225 mm Joint (cl.10)          | 1       | 225 mm        |      | 0.76  |
| 261  | 250 mm Joint (cl.10)          | 1       | 250 mm        |      | 0.91  |
| 262  | 300 mm Joint (cl.10)          | 1       | 300 mm        |      | 1.27  |
| 263  | 80 mm C.I. Tylo Pipe (cl.14)  | 1       | 80 mm         |      | 0.84  |
| 264  | 125 mm Joint (cl.10)          | 1       | 125 mm        |      | 0.99  |
| 265  | 250 mm Joint (cl.10)          | 1       | 250 mm        |      | 0.91  |
| 266  | 300 mm Joint (cl.10)          | 1       | 300 mm        |      | 0.96  |
| 267  | 400 mm Joint (cl.10)          | 1       | 400 mm        |      | 0.96  |
| 268  | 450 mm Joint (cl.10)          | 1       | 450 mm        |      | 0.99  |
| 269  | 550 mm Joint (cl.10)          | 1       | 550 mm        |      | 1.27  |
| 270  | 600 mm Joint (cl.10)          | 1       | 600 mm        |      | 0.91  |
| 271  | 100 mm C.I. S.S. Pipe (S.D.)  | 1       | 100 mm        |      | 0.96  |
| 272  | 825 mm C.I. S.S. Pipe (S.D.)  | 1       | 825 mm        |      | 0.91  |
| 273  | 700 mm C.I. Pipe Fittings (S.D.) | 1 | 700 mm | 0.84 |
| 274  | 825 mm C.I. S.S. Pipe (S.D.)  | 1       | 825 mm        |      | 0.91  |
| 275  | 65 mm C.I.D.F. Pipe (5 cm long) | 1   | 65 mm         |      | 0.74  |
| 276  | 65 mm C.I.D.F. Pipe (30 cm long)  | 1 | 65 mm         |      | 0.74  |
| 277  | 80 mm C.I.D.F. Pipe (15 cm long) | 1 | 80 mm           |      | 0.74  |
| 278  | 100 mm C.I.D.F. Pipe (2 m long) | 1 | 100 mm         |      | 0.74  |
| 279  | 175 mm C.I.D.F. Pipe (1-35 m/h) | 1 | 175 mm         |      | 0.74  |
| 280  | 195 mm C.I.D.F. Pipe (1.65 m)  | 1       | 195 mm        |      | 0.74  |
| 281  | 280 mm C.I.D.F. Pipe (2-75 m/h) | 1 | 280 mm       |      | 0.74  |
| 282  | 175 mm C.I.D.F. Pipe (2-75 m/h) | 1 | 175 mm         |      | 0.74  |
| 283  | 50 mm C.I. Rain water Drainage | 1 | 50 mm           |      | 0.74  |

Note: The table contains various pipe and fitting sizes and their corresponding prices.
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