signature. Sri. Kumar who was the Asst. Exe. Engineer, Water Works South Division, Kuriathy also stated the same (Ann. 130 Q no. 7). Sri. P. S. Abdul L who was the Executive Engineer, P H Division on the date of the indent stated the same as above (Ann. 141 Qn. 24). When enquired Sri. Aravindakshakumar he stated that the indent was seen signed by the Executive engineer and hence he issued the materials (Ann. 145, Qn. 38).

Based on the above the enquiry officer observed the following:

a. The indent was not signed by the Asst. Engineer, Asst. Exe. Engineer and Executive engineer as per the statement made by them.

b. As per indent register the indent no. 153/98-99 was dated on 10-2-99 and the materials were passed for issue to the contractor Sri. K. Surendran through Asst. Exe. Engineer, Water Works South Sub Division, Kuriathy for the work of flood damages to the pumping system of Vellayani Kaly. On 6-2-99 no indent as per indent register was seen passed by the Executive Engineer.

c. The materials under this indent was issued by Sri. Aravindakshakumar as per G.P. 125/98-99 dt. 9-2-99 in the Gate Pass the vehicle no. was recorded as KL 01 6670. The RTO, Trivandrum in his letter dt. 23-3-2001 (Ann. 123) reported that this vehicle is a high goods vehicle owned by the Kerala State Handloom

Hence the enquiry officer concluded that indent no. 153/98-99 dt. 6-2-99 is fabricated and the materials issued as per G.P. no. 125/98-99 dt. 9-2-99 is treated unauthorised. Sri. Aravindakshakumar is held responsible for this unauthorised issue of materials as per G.P. no. 125/98-99 dt. 9-2-99.

5.4.12 Indent no. 88/98-99 dt. 16-10-98 (Ann. 30) and Gate Pass no. 88/98-99 dt. 19-11-98 (Ann. 30a)

It is noted that an indent no. 88/98-99 dt. 16-10-98 was seen proposed by an Asst. Engineer (location of office not seen in the seal) and recommended by an
Asst. Exe. Engineer (location of office not seen in the seal) and passed by the Executive Engineer for the work of maintenance of Water Supply Scheme to Kalliyoor Thiruvallom and Mullacaud. The materials were seen issued to Asst. Engineer Rural Section Vandihadom vide G.P. no. 88/98-99 dt. 9-11-98.

Sri. A.K. Velappan Nair who was the Asst. Engineer Vandihadom on the date of this indent stated that the (Ann. 140 Qn No. 3) signature appearing in the above indent is not his signature. Sri. S. Kumar who was the Asst. Exe. Engineer on the date of indent in his statement (Ann. 135 Qn. No. 6) informed that he had not made recommendation as per the above indent and the signature appearing in the above indent is not his signature. Sri. Solomen Fernandez who was holding full additional charge of Executive Engineer, P H Division, Trivandrum. (Sri. P. S. Abdul Letheef was on leave from 16-10-98 to 7-11-98) in his statement (Ann. 129 Q no. 29) stated that no such indent as above was passed by him and the signature of the Executive Engineer affixed in the above indent is not his signature. When enquired with Sri. Aravindakshakumar (Ann. 145 Q. no. 37) he stated that he issued the materials because the indent was seen signed by the Executive Engineer.

Based on the above the enquiry officer observed the following

a. that the signature of the Asst. Engineer, Asst. Exe. Engineer and Executive Engineer are not their signature as per the statement made by them.

b. Sri. P. S. Abdul Letheef was on leave from 16-10-98 to 7-11-98 and Sri. Solomen Fernandez Asst. Exe. Engineer Water Works North, Kowdiar was holding full additional charge of Executive Engineer, P H Division, Trivandrum. The materials under this indent was seen issued on 19-11-98 as per the Gate Pass issued by Sri. Aravindakshakumar. The indent register is seen signed by Sri. Solomen Fernandez while the indent is seen signed by Sri. P. S. Abdul Letheef.
c. The indent no. and date of the indent is the same as per indent register. However the quantity and items as per indent register and this indent differ.

Under this circumstances the enquiry officer concluded that this indent is fabricated and the issue as per Gate pass no. 88/98-99 dt. 9-11-98 is treated unauthorised. Sri. Aravindakshakumar is held responsible for the unauthorised issue of materials as per GP No. 88/98-99 dt. 19-11-98.

5.4.13 Indent no. 96/98-99 dt. 29-10-98 (Ann. 31) and gate pass no. 81/98-99 dt. 31-10-98 (Ann. 31a).

Materials under indent no. 96/98-99 dated 31-10-98 were seen issued as per gate pass no. 81/98-99 dated 31-10-98 for the work of providing street fountain at N H side in Perunthanni ward in Trivandrum Corporation through Sri. M. Antony the contractor.

Sri. Solomon Fernandez Asst. Exe. Engineer, Water Works North Sub Division, Kawadiar was holding full additional charge of the Executive Engineer, P H Division, Trivandrum from 16-10-98 to 7-11-98 when Sri. P. S. Abdul Letheef Executive Engineer went on leave during these days. On enquiry with Sri. Solomon (Ann. 129 Q no. 30) he stated that an indent was passed by him for the above work on 29-10-98. But the materials as per indent register and the above indent differ. He also stated that the signature of the Executive Engineer affixed in the above indent is not his signature. Similarly Sri. Kumar who was the Asst. Exe. Engineer, of South Sub Division, Kuriathy on the date of this indent and under whose jurisdiction the area come stated (Ann. 135 Qn. 8) that a work was carried out under the above name but the materials as per the above indent was not recommended as the signature of the Asst. Exe. Engineer appearing in the above indent is not his signature. Sri. M. Antony to the whom materials were issued as per the indent in his statement intimated that (Ann. 143 Q. no. 3 and 4) a work was carried out by him as mentioned in this indent, but the signature of the contractor appearing in the above indent was not his signature. When
enquired with Sri Aravindakshakumar, Asst. Engineer he stated that (Ann. 1450 41), the indent was seen passed by the Executive Engineer and hence he issued the materials.

Based on the above the enquiry officer noted that

a. the indent was not signed by the Asst. Engineer
b. the Asst. Exe. Engineer, the Executive Engineer, and the contractor denied the signature appearing in the indent that they are their signature.
c. The materials under the indent and materials as per indent register are not the same.
d. Material under an indent 96/98-99 dt.29-10-98 were seen receipted in the MAS a/c. (Ann.31 c) of the work as per the 1st copy of the gate pass (Ann. 31 a)

    However in the office copy of the gate pass an item 25 mm GI pipe
    24.6 m was seen included (Ann.31 b), thus concluding that the quantity
    in 1st copy & 3rd copy of the same gate pass differ.

e. As per indent register the indent no. 96/98-99 to 29-10-98, did not contain
    25 mm GI pipe. It is likely that in order to accommodate 25 mm GI pipe
    a fresh indent might be fabricated.

    Hence the enquiry officer conclude that this indent i.e. indent No.65/98-99
    dt 29-10-99 is fabricated one and held Sri. Aravindakshakumar responsible for
    the unauthorised issue of 24.6 m of 25 mm GI pipe. However the value of
    materials issued as detailed below shall be deducted from his liability since the
    following materials were seen issued for the work as per the MAS account.

1. 75 mm PVC pipe : 650 m
2. 75 mm PVC coupler : 108 nos.
3. 75 mm PVC end cap : 2 nos.
4. Solvent cement : 1 Kg
5. 25 mm 90° GI bend : 2 nos.
6. 25 mm GI union : 2 nos.
7. 20 mm GI elbow : 15 nos.
Materials under an indent no. 64/98-99 dt. 7-8-98 were seen issued as per Gate Pass No. 71/98-99 dt. 15-10-98 for the work of D.R.W-III W S extension to various places at Thirumala division through contractor Sri.A.Shareer. The office seal of the Asst. Engineer and Asst. Exe. Engineer is not clear. However since the area comes under the jurisdiction of Asst. Exe. Engineer East Sub Division, P T P Nagar, the enquiry is proceeded with accordingly.

On enquiry of Sri. P.S.Abdul Letheef the then EE P.H.Division Trivandrum, (Ann. No.141 Qn.26) he stated that he had not passed such an indent and the signature of the Executive Engineer appearing in the above indent is not his signature. Sri.Sathyadevan who was the Asst. Exe. Engineer, East Sub Division, P T P Nagar on the date of indent in his statement informed (Ann.136 Q 6) that he did not remember executing such a work at this distant date but the signature of the Asst. Exe. Engineer appearing in the above indent is not his signature. Sri.A.Shareer who was the contractor for the above work in his statement (Ann. 144 Q. 8 and 9) informed that the signature of the contractor appearing in the above indent is not his signature. As per indent register an indent no. 64/98-99 dt. 17-8-98 is seen passed by the Exe. Engineer. But the quantity and items are different from this indent.

However it is noted from the MAS account (Ann.325) of the above work that all the items except 280m of 25mm GI pipe had been accounted. Hence the enquiry officer conclude that Sri.Aravindakshakumar is liable for the issue of 280m of 25mm GI pipe only. The value of other items issued as per the details given below shall be deducted from the liability of Sri.Aravindakshakumar.

1. 75mm PVC pipe - 600m
2. 75mm PVC coupler - 100 m
3. 150mm X 80mm CI plain end T - 1 No.
4. 125mm X 100mm CI plain end T - 1 No.
5. 125mm CID joint
6. 80mm CI plain end SV
7. 100mm CI plain end SV
8. 65mm CI plain end SV
9. 50mm CI plain end SV
10. Solvent cement
- 2 set
- 3 nos.
- 3 Nos.
- 3 Nos.
- 3 Nos.
- 2 kg.

6.0 **Short accounting of materials, returned by the contractor, in the Store accounts.**

After completion of a work the final bill of a contractor shall be accompanied by a material returned note (M R N) in token of having received the balance materials at Division store available with the contractor. The note is to be duly signed by the Asst. Engineer in charge of the work, the contractor and the Asst. Engineer in charge of stores. The note is prepared in triplicate by the Asst. Engineer in charge of work. The note along with the materials forwarded to the Asst. Engineer, store for acceptance of materials as per the details furnished in the note. After verification of the returned materials, the Asst. Engineer, Store shall return two copies of the M R N, one to the proposer and the second to the Division Office for updating of the divisional records. In the store, the details of materials are to be receipted in the BIN cards.

In the following cases, it is observed by the Stock verification Sub Division that the material returned by the contractor, were not fully accounted in the records of store.
6.1 **Maintenance of Trivandrum Water Supply Scheme - Dismantling**

Defective materials and replacing with new water meter and allied work by M/s. Balaji Agencies, Alleppey.

A work was arranged by the Superintending Engineer, P H Circle, KWA, and Trivandrum. The work involved replacement of 15,000 nos. of defective water meter and installing new ones and allied works. The work was arranged through M/s. Balaji Agencies, Alleppey. The firm had carried out replacement of 14,996 nos. of meters and returned 14,996 nos. of unserviceable meters and certain quantity of GI pipes and special as detailed below.

<table>
<thead>
<tr>
<th>Item</th>
<th>M R N as per division office records</th>
<th>Materials accounted in the store accounts</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>15mm Water meter u/s.</td>
<td>14996 nos.</td>
<td>9250 nos.</td>
<td>5746 nos.</td>
</tr>
<tr>
<td>25 mm GI pipe</td>
<td>2452 m</td>
<td>2350 m</td>
<td>102 m</td>
</tr>
<tr>
<td>25 mm GI barrel nipple</td>
<td>1460 nos.</td>
<td>1160 nos.</td>
<td>300 nos.</td>
</tr>
<tr>
<td>25 mm x 90° bend</td>
<td>2480 nos.</td>
<td>1170 nos.</td>
<td>1310 nos.</td>
</tr>
<tr>
<td>25 mm x 20 mm GI reducer</td>
<td>1820 nos.</td>
<td>1800 nos.</td>
<td>20 nos.</td>
</tr>
<tr>
<td>20 mm GI pipe</td>
<td>2365 m</td>
<td>911.10 m</td>
<td>1453.90 m.</td>
</tr>
<tr>
<td>25 mm x 15 mm GI reducer</td>
<td>2600 nos.</td>
<td>460 nos.</td>
<td>2140 nos.</td>
</tr>
<tr>
<td>20 mm x 90° GI bend</td>
<td>7564 nos.</td>
<td>2400 nos.</td>
<td>5164 nos.</td>
</tr>
<tr>
<td>20 mm GI barrel nipple</td>
<td>2710 nos.</td>
<td>1400 nos.</td>
<td>1310 nos.</td>
</tr>
</tbody>
</table>

An abstract of various MRN as per divisional office records and store records is enclosed as Ann. 33. The MRN of divisional office records are enclosed as Ann. Nos. 34 to 50. MRN of store records are enclosed as Ann. Nos. 51 to 63. Copy of BIN CARDS of these items are annexed as Ann. Nos. 64 to 71 excepting BIN card for 20 mm GI barrel Nipple for which no BIN CARD is seen maintained in the store. From the above the Enquiry Officer concluded that Sri. Aravindaksha kumar is held responsible for short accounting these materials in the store records.
Construction of a Car shed in front of Jalabhavan

per the M A S of account (Ann.72) of the above work, the following materials were returned to divisional store as per M R N No. dt. 16-11-98 (Ann.73)

- 8 mm Tor Steel : 144.93 Kg.
- 10 mm Tor Steel : 167.95 Kg.
- 12 mm Tor Steel : 466.32 Kg.
- 16 mm Tor Steel : 33.70 Kg.

The receipt of the above materials in the division store has not been accounted in the BIN cards (Ann.76 to 79). Sri. Aravindakshakumar is held responsible for non-inclusion of these items in the store records.

63. Construction of a new R & D Office on the first floor of P H Division.

As per the MAS account (Ann.74) of the above work, the following materials were seen returned to divisional store as per MRN dt. 6-10-98 (Ann.75)

- 8 mm Tor Steel : 413.36 Kg.
- 10 mm Tor Steel : 148.65 Kg.
- 12 mm Tor Steel : 617.86 Kg.
- 16 mm Tor Steel : 104.17 Kg.
- 20 mm Tor Steel : 1210.38 Kg.

The above materials were not accounted in the BIN cards of store (Ann.76 to 79). Hence Sri. Aravindakshakumar is held responsible for non-inclusion of these items in the store records.

7. Difference in quantity as per indent register and indent and gate pass

The stock verification, in their report observed the items on the following 5 indents differ with the items of the indent register when the copy of the indent produced to them.

7.1. Indent no 53/98-99 dated 27/7/93 (Ann.81) and GP No.31/98-99 dated 27/7/99 (Ann.81 a)

It is seen that 135 bags of cement is passed as per noting made in the indent register for the work of DRW 97-98 RWSS to Powdikonarn construction of well cum pump house. But in the indent the quantity is seen passed for 180 bags
and the materials were issued as per GP No.31/98-99 dated 27/7/98 and this 180 bags of cement has been accounted in the MAS account (Ann.81 b) of the work. Hence the enquiry officer conclude that the non admittance of this issue as per the GP and treating the same as the liability of Sri. Aravindakshakumar is not correct. Hence the value of 180 bags of cement issued as per GP shall be deducted from the liability of Sri. Aravindakshakumar.

This has been dealt with in para 5.4.14.

7.3. Indent No.96/98-99 dated 29/10/98 and GP No.81/98-99 dated 31/10/98.
This has been dealt with in para No. 5.4.13.

It is seen from the indent register that 100m of 63mm PVC is proposed for the work of DRW 97-98 increasing undersized main at various places in Kowdiar section. But vide GP No. 87-93/99, four items were issued for the work. This four items were accounted in the MAS account (Ann.82 a) of the work. Hence the value of 4 items as detailed below shall be deducted from the liability of Sri. Aravindakshakumar:

1. 63 mm PVC pipe - 100m
2. 63mm X 45° PVC bent - 2 Nos.
3. 63mm End cap - 2 Nos.

7.5. Indent No.120/98-99 dated 9/12/98 (Ann:83) and GP No.114/98-99 dated 14/1/99 (Ann. 83 b)
It is seen from the indent register that seven items were proposed for the work of providing WS facility to Kerala legislature complex. But in the indent 8 items were passed by the EE and the same number of items issued by the AE store. These 8 items were also accounted in the MAS account (Ann.83 b) of the
Assessment of shortage:

The stock verification sub division consisting of Sri. John Morris, Asst. Exe. Engineer and Sri. Devadasan, Divisional Accountant conducted verification of the store from 5-10-99 to 1-1-2000. In the statement, (Ann. 84) the Asst. Exe. Engineer intimated that the physical verification was conducted in the presence of Sri. G. Aravindakshakumar and Sri. D. Chandran the Asst. Engineer, P H Division Store. All items shown by Sri. Aravindakshakumar were taken into account and if any items that were left out from being shown to stock verification sub division such item could be included in the list by the division office after due verification. On detailed verification of records it has been noticed by the Stock Verification Sub Division that many records viz. Indents, MRNs, were not authorised, not genuine and duplicated. Hence these quantities were subsequently added to the ledger balance to arrive at the actual ledger balance.

The difference between the actual ledger balance and physical balance available in the store is the net excess/shortage of materials in the store.

The stock verification has thus arrived shortage in 661 items and the list was forwarded to the Executive Engineer, P H Division, Trivandrum. The Executive Engineer, P H Division, Trivandrum estimated that shortage in these 661 items would be Rs. 87,78,280/- including storage charge of Rs. 15,96,051/-.

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>90mm PVC pipe</td>
<td>-200m</td>
</tr>
<tr>
<td>100mm CID joint</td>
<td>-1 set</td>
</tr>
<tr>
<td>110 mm PVC bend</td>
<td>-2 Nos.</td>
</tr>
<tr>
<td>110 mm x 90mm PVC reducer</td>
<td>-1 No.</td>
</tr>
<tr>
<td>90mm PVC bend</td>
<td>-8 nos.</td>
</tr>
<tr>
<td>90mm PVC end</td>
<td>-5 Nos.</td>
</tr>
<tr>
<td>Solvent cement</td>
<td>-1 kg</td>
</tr>
<tr>
<td>80mm Flanged water meter</td>
<td>-1 No. meter</td>
</tr>
</tbody>
</table>
In the personal hearing with Sri. Aravindakshakumar on 18-9-2000, G. Aravindakshakuma furnished a statement (Ann. 85) that he has handed over charge on 5-10-99 as per KFC form No. VII to Sri. Chandran, 1 Grade Stenographer. Sri. Chandran has taken all the keys of PH Division Store and issued issuing materials. Sri. Chandran has not complained any shortage of materials. The store verification was conducted in his absence.

The Enquiry Officer noted that the responsibility of an officer does not rest merely signing the KFC form No. VII but handing over the materials to his successor. Hence, the objection that he has handed over charge or signing KFC form No. VII is not sustainable. As per the statement (Ann. 84) made by the AEE Stock Verification Subdivision, it is noted by the Enquiry Officer that periodical consolidation of the list of materials were done and the signature of Sri. Aravindakshakumar and Sri. Chandran till 3-11-99. This is evident from (Ann. 86). Hence the contention of Sri. Aravindakshakumar that stock verification was done in his absence is not correct. Sri. Aravindakshakumar in his representation dated 15-11-2000 (Ann. 87) addressed Chief Engineer (PS & GL) stated the following:

- HDPE pipe and 100mm CI D/F pipes were not included in the Stock verification report.

- The number of Tube light, tube light choke, and the quantity of solvent cement in the stock verification report is less.

- Serviceable and unserviceable items have not been identified.

- AC pipes of size ranging from 80 mm to 250 were not included in the stock verification report.

- Item nos. 315, 319, 320, 324, 331, 333 to 341, 532, 695, 697, 911, 929, 930, 931, 952, 966, 1038, 1085 to 1090, 1096 to 1099, 1128 to 1131 as per the list submitted to Chief Engineer (PS & GL) (Ann. 87 a) not included in the Stock Verification report.

The enquiry officer noted that Sri. Aravindakshakumar had ample time to lodge his complaint against Stock verification officials regarding the physical
It seems that he had not complained to any of the official till the stock verification is over and the report finalised. However considering his petition the enquiry officer requested the Executive Engineer, PH Division, Trivandrum to verify the stock of HDPE and AC pipes of 80 mm to 250 mm. In respect of item (e), it is observed that all these items have been included by the stock verification officials in their report as detailed below:

<table>
<thead>
<tr>
<th>Item No. as per the list furnished by Sri. Aravindakshakumar</th>
<th>Item No. as per stock verification report</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>315</td>
<td>944</td>
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<tr>
<td>319</td>
<td>711</td>
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<td>320</td>
<td>710</td>
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<td>324</td>
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<td>695</td>
<td>603</td>
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<tr>
<td>697</td>
<td>625</td>
</tr>
<tr>
<td>911</td>
<td>1533</td>
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</tbody>
</table>
In the wrap up discussion the enquiry officer had with stock verification officials for finalisation of the enquiry report on 22-06-2001, the stock verification official intimated that entries in the figures of BINCARD of certain items of materials like GI pipes and MS rods were seen manipulated and with these manipulated figures, they have worked out the shortages and hence require correction in these manipulated figures. The enquiry officer had gone through the records like the passed indents, the BIN Cards, etc. and found that the notes made by the stock verification officials (Ann.88) were found correct. Please refer the Gatepasses (Ann.89 to 116) and BINCARD (Ann.69, 65, 117, 118, 76, 77,

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<td>929</td>
<td>1236</td>
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<td>1129</td>
<td>1066</td>
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<td>1130</td>
<td>1060</td>
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<tr>
<td>1131</td>
<td>1059</td>
</tr>
</tbody>
</table>
Accordingly, the following additional quantities of materials were also found to be short in addition to the liability worked out earlier.

1. 20 mm GI pipe : 170 m
2. 25 mm GI pipe : 1100 m
3. 32 mm GI pipe : 600 m
4. 50 mm GI pipe : 300 m
5. 8 mm Tor Steel : 4400 Kg
6. 10 mm Tor steel : 33 Kg
7. 12 mm Tor steel : 2000 Kg
8. 100 mm CID joint : 10 sets
9. 150 mm CID joint : 20 sets

8.4. The Enquiry officer also noted that the stock verification officials have treated Indent No. 92/96-97 dt. 5-3-97 (Ann.19.-03) as fabricated indent and the issues as per Gate pass no. 08/97-98 dt. 5-5-97 and 45/97-98 dt. 17-8-97 were treated as the liability and Sri. Aravindakshakumar. However, the enquiry officer observed that this is a genuine indent but the materials were issued twice as per these two gate passes. Hence while finalising the liability, the issue of materials as per GP No. 8/97-98 dated 5-5-97 shall be deducted from the liability of Sri. G. Aravindaksha Kumar as detailed below.

1. 90 mm PVC pipe : 396 m
2. 90 mm PVC coupler : 70 Nos.
3. 90 mm PVC End cap : 4 Nos.
4. 100 mm x 80 mm CI plain and Tee : 1 No.
5. 90 mm PVC T coupler : 2 Nos.
6. 20 mm GI pipe : 25 m
7. 20 mm GI 900 Bend : 4 Nos.
8. 20 mm GI union : 12 Nos.
9. 20 mm Waste not tap : 2 Nos.
10. 90 mm PVC 900 bend : 2 Nos.
11. 90 mm PVC 450 bend : 2 Nos.
12. Solvent Cement : 3 Kg.
9. Conclusion

9.1. From the statement made by various officers and from the records made available to the enquiry officer, it is concluded that Sri. Aravindakshakumar formerly Asst. Engineer Store section, P H Division, Trivandrum is found guilty of committing the following offences.

a. that he issued materials to P H division, Thiruvalla on fabricated indents as detailed in para 5.1.1 to 5.1.4
b. that he issued materials by changing the number and date of indent as explained in para 5.2.1 and 5.2.2.
c. that he issued the same materials twice with different gate passes as detailed in para 5.3.1 to 5.3.8.
d. that he issued materials on indents which were not authorised by the Exe. Engineer, P H Division, Trivandrum as explained in para 5.4.2 to 5.4.14.
e. that he did not receipt the materials returned by the contractor in the store accounts as explained in para 6.1 to 63
f. that he manipulated gate pass as explained in 5.4.13(d)
g. that there is shortage in 661 items of materials as observed by the Stock verification sub division in their report, the shortage is estimated to be Rs. 88 lakhs approximately as valued by the Exe. Engineer(Ann.128). However this shortage in items is subject to verification of the quantity of 100 mm C I D/F, H D P E pipe and AC pipes of size ranging from 80 mm to 250 mm and reassessing the value of the shortage by the Executive Engineer, P H Division, Trivandrum and deducting the value of materials from the liability of Sri. Aravindakshakumar as per observations made by the Enquiry Officer vide para 5.4.13, 5.4.14, 7.1, 7.4, 7.5 and in para 8.4 and adding the value of materials as per para 8.3 in the liability of Sri. Aravindakshakumar. It is observed from S.V. report that certain items of materials were shown as excess and nearly similar items were shown as deficit. In the opinion of the Enquiry Officer, some of the items may be wrongly issued due to error in visual judgment. Hence while fixing the liability this aspect may also be...
The Enquiry officer is also of opinion that the fabricated indents mentioned in para 5.1.1 to 5.1.4 and 5.4.2 to 5.4.14 require detailed examination, by experts in this field for identification of persons involved in the preparation of these fabricated indents.

The enquiry officer also noted that the affairs of Divisional Store had not been managed properly in the division office. As per the statement made by Sri.T.K.Padmadas, Divisional Accountant of P H Division, Trivandrum (Ann.134) it is observed that no fresh BIN cards were issued in time and the Asst. Engineer store had carried over the details of BIN cards in plain paper. The priced store ledger is incomplete. Since priced store ledger was incomplete, reconciliation of PSL and BIN cards was not done periodically. The gate passes are not seen machine numbered, the MRNs, MASTNs and Divisional copy of the passed indents are not properly documented separately for verification. No periodic physical verification of store was also done. In the opinion of the enquiry officer, timely reconciliation of store accounts with that of Divisional records and periodic physical verification of materials at Division Store could have avoided such a huge irregularity and hence conclude that there are serious supervisory lapses on the part of Divisional staff.

P.GANAPATHY
ENQUIRY OFFICER.