

KERALA WATER AUTHORITY

Internal Audit Wing

Internal Audit Report

PH DIVISION, THIRUVALLA

PERIOD OF AUDIT : 31.10.2022 TO 11.11.2022

PERIOD COVERED : 01.04.2014 TO 31.03.2022

Audit Team

SRI. T K ABDUL BASHEER, INTERNAL AUDITOR

SRI. P ANIL, ACCOUNTS OFFICER (I/C)

SRI. S V SIVAKUMAR , HEAD CLERK



Part I

A. Introduction

PH Division Thiruvalla consists of four Subdivisions, viz PH Subdivision Thiruvalla, PH Subdivision Changanassery, PH Subdivision Edathua and PH Subdivision Mallappally and eight section offices viz PH Section Thiruvalla, PH section, Nedumpuram, PH section Changanassery, PH Section Nedumkunnam, PH section Edathua, PH Section Kidangara, PH Section Mallappally and PH section Pullad. The Division has **110736** live connections in these eight sections.

B Officers in charge .

Executive Engineer		Technical assistant		Divisional Accounts officer	
Name	Period	Name	Period	Name	Period
Sri.M.Madhu	01.01.2014-	Sri.R Subramaniam	01.01.2014- 11.05.2015	Sri.Kuruvilakunju C G	01.04.2014- 31.10.2014
	14.01.2016 (FN)				
Sri.Jochan Joseph	14.01.2016-	Sri.John Morris	21.05.2015- 26.09.2015	Smt.K E Geetha Devi	01.11.2014- 20.01.2016
	16.11.2016(FN)				
Sri.Subramaniam Ayyar	16.11.2016(FN)-	Smt.Sajila S	26.09.2015(AN)- 29.02.2016(LWA)	Sri.Krishna Kumar S	20.01.2016(FN)- 31.08.2019(AN)
	31.07.2019				
	(superannuation)				
Smt.Saiju Purushothaman	09.08.2019(FN)- 02.07.2021(AN)	Smt.ValsalaKumari B	03.03.2016- 18.08.2021	Sri.Giji Mathew	31.08.2019(FN)- 06.10.2020
Sri.Hari Krishnan M	18.08.2021(AN)- 30.10.2021(AN)	Smt.Suja N George	16.08.2021- Onwards	Smt.Jessy Joseph	07.10.2020- 31.12.2020
				(in Charge)	
Smt.K U Mini	12.11.2021(FN)- 22.07.2022(FN)			Sri.Surendran T A	01.02.2021
Smt.Karthika S G	01.08.2022- Onwards			Smt.Jessy Joseph	02.02.2021- 31.05.2021
				(in Charge)	
				Sri.Surendran T A	01.06.2021
				Smt.Jessy Joseph	02.06.2021- 10.08.2021
				(in Charge)	
				Sri.Surendran T A	11.08.2021
				Smt.Jessy Joseph	12.08.2021-



				Joseph	
				(in Charge)	31.08.2021
				Smt.Preetha K Nair	01.09.2021-
					03.01.2022(FN)
				Sri.Rajasekharan Pillai R	03.01.2022 (FN)
					-Onwards

C Financial Analysis

Year	2019-20	2020-21	2021-22
Estt Expenditure	86549197	88652547	102658231
Cotigencies	298042	316611	435529
Capital Exp	1389638641	1585816703	1819572254
Maintenance Expenditure	19684882	30123494	68589269

D Revenue analysis

Year	2019-2020 (Rs. In lakhs)	2020-21 (Rs. In lakhs)	2021-22 (Rs. In lakhs)
Revenue Target	250	250	335
Revenue Collection	94.382	36.85	135.59
% of achievement	37.75%	14.74%	40.47%
Closing balance as on 31st March	1607.88	2080.34	1578.89

Part II

A. Significant Audit Findings

I Sanction of Medical Reimbursement claims to inadmissible bills

The Managing Director, Kerala Water Authority has issued a Circular vide No.KWA/HO/E11-6207/2015 dated 29.11.2019 in connection with the reimbursement of medical bills .The Circular contained instructions to regulate the malpractices in claiming medical reimbursement using medical prescriptions issued by a particular doctor and the cash bills from a particular institution especially in the case of treatment under



Ayurvedic system. Instructions were issued through the Circular regarding the admissibility of the medical bills

On verification of the passed medical bills of PH Division Thiruvalla, grave malpractices have been noticed. Most of the bills were passed without observing the Rules and admitted for fake bills. The details are as follows:-

SI no.	Name of Employee	Designation	Name of suppliers	Amount
1	Jessy Joseph	RO	GK Ayurvedic hospital, Pallippad	44099
2	Varghese NE	UDC	GK Ayurvedic hospital, Pallippad	23188
3	Abdul Latheef OH	D,manGI	GK Ayurvedic hospital, Pallippad	30668
4	Hari E	Dman GrI	GK Ayurvedic hospital, Pallippad	40936
5	Santhoshkumar G	Dman GrII	GK Ayurvedic hospital, Pallippad	20944
6	Rajesh R	Dman GrII	GK Ayurvedic hospital, Pallippad	17952
7	Sumesh H	Driver GrI	GK Ayurvedic hospital, Pallippad	17034
8	Valsalakumari B	TA	GK Ayurvedic hospital, Pallippad	47464
9	Ragina RS		Aswini Ayurvedic Hospital Ochira	16260
10	Ramsana PI		GK Ayurvedic hospital, Pallippad	15840
				274385
PH Sub Division, Thiruvalla				
1	Sreedevi S	HC	GK Ayurvedic hospital, Pallippad	25740
2	Manojkumar R	LDc	GK Ayurvedic hospital, Pallippad	18960
3	Shanida M	UDTypist	GK Ayurvedic hospital, Pallippad	17100
4	Madhu AR	MI	GK Ayurvedic hospital, Pallippad	25315
5	Vinod Kumar TD	UDC	GK Ayurvedic hospital, Pallippad	25080
6	Prasanthi R	UDc	GK Ayurvedic hospital, Pallippad	21540
7	Surendran CK	Operator	GK Ayurvedic hospital, Pallippad	24480
8	Vijayan P	Fitter	GK Ayurvedic hospital, Pallippad	27720
9	Anilnrasad As	Fitter	GK Ayurvedic hospital,	3783



			Pallippad	
10	Sudheerchandran	AE	GK Ayurvedic hospital, Pallippad	28380
11	Suja R	Overseer	GK Ayurvedic hospital, Pallippad	13110
12	Prakash PG	HO	GK Ayurvedic hospital, Pallippad	20704
13	Viji TL	Watchman	GK Ayurvedic hospital, Pallippad	10500
14	Roy Daniel	Watchman	GK Ayurvedic hospital, Pallippad	16260
15	Jeneesh Poullose	Operator	GK Ayurvedic hospital, Pallippad	17100
16	Vinu G	Operator	GK Ayurvedic hospital, Pallippad	17000
17	Rajasekharan B	UDC		4665
18	Anil Prasad AS	Fitter	Aswini Ayurvedic Hospital Ochira	10467
				327904
PH Sub Division, Thiruvalla				
1	Suresh B	Dman Grl	GK Ayurvedic hospital, Pallippad	20704
2	Manojkumar R	LDc	Aswini Ayurvedic Hospital Ochira	22032
3	Shanida M	UDTypist	GK Ayurvedic hospital, Pallippad	19856
4	Sudheerchandran	AE	Aswini Ayurvedic Hospital Ochira	32164
5	Sreedevi S	HC	GK Ayurvedic hospital, Pallippad	29920
6	Vinod kumar KV	UDC	Aswini Ayurvedic Hospital Ochira	30668
7	Madhu AR	MI	Aswini Ayurvedic Hospital Ochira	29920
8	Renjish	Watchman	GK Ayurvedic hospital, Pallippad	11900
9	Suja R	Overseer	GK Ayurvedic hospital, Pallippad	15266
10	Prasanthi R	UDC	Aswini Ayurvedic Hospital Ochira	25024
11	Vijayan P	Fitter	Aswini Ayurvedic Hospital Ochira	32164
12	Anil Prasad AS	Fitter	Aswini Ayurvedic Hospital Ochira	16592
13	Prakash PG	HO	GK Ayurvedic hospital, Pallippad	50565
			GK Ayurvedic hospital	



14	Surendran CK	HO	GK Ayurvedic Hospital, Pallippad	28424
15	Prabhakaran Pilla PT	MR	Aswini Ayurvedic Hospital Ochira	15755
16	Roy Daniel	Watchman	Aswini Ayurvedic Hospital Ochira	18904
17	Anil Raj	Operator	Aswini Ayurvedic Hospital Ochira	14450
18	Jinesh Poullose	Operator	Aswini Ayurvedic Hospital Ochira	19856
				434164
3	Anil kumar R	Meter Reader	GK Ayurvedic hospital, Pallippad	20460
4	Anil Raj BL	Operator	GK Ayurvedic hospital, Pallippad	12750
				33210
1	Sheela KS	Asst Engineer	KPKM pharmacy (Ayurvedic)	37020
2	Suresh B	Dman Gr.I	KPKM pharmacy (Ayurvedic)	25000
3	Sijomon C	Plumber	Ayur Kerndra, Changanassery	16680
4	Sanoj S	Operator	KPKM pharmacy (Ayurvedic)	17000
5	Janeeshkumar T	Operator	GK Ayurvedic hospital, Pallippad	17100
6	Mohandas M	Operator	KPKM pharmacy (Ayurvedic)	16680
7	Shanavas SM	Operator	KPKM pharmacy (Ayurvedic)	16680
8	Santhoshkumar B	Operator	Ayur Kerndra, Changanassery	17100
9	Rajesh D	Operator	Ayur Kerndra, Changanassery	15420
10	Santhoshkumar S	Plumbing Inspector	KPKM pharmacy (Ayurvedic)	18000
11	Basik Ali	Operator	KPKM pharmacy (Ayurvedic)	12390
12	Sharath JS	Operator	KPKM pharmacy (Ayurvedic)	12390
13	Anil SK	Operator	KPKM pharmacy (Ayurvedic)	12390
				233850
		Amount not eligible		1303513
		Total Fund allotted		1407774
		Amount		104261



It is noticed that an amount of ₹1303513/- has been admitted to various employees towards medical reimbursement for fake bills. As per the Circular ,the false drawal of the medical reimbursement shall attract disciplinary action against the claimant and upon notice of such incident, the claimant shall be liable to remit the amount with interest of such claim to the Authority. In this connection the Audit observes the following.:-

- The amount on account of irregular claims noticed above shall be recovered from the claimants with applicable interest, with immediate effect.
- It is evident in the Circular that the Controlling Officer/Sanctioning authority shall satisfy himself that the submitted claims are genuine. There is a severe supervisory lapse occurred on the part of the Executive Engineer/DAO. Explanation may be called for from the responsible persons.
- Similar claims admitted, if any shall be recovered and intimated to audit

II Failure in billing of new connections resulted in huge loss to KWA

On verification of the data in eAbacus software, through which the bills are generated, it was found that in respect of 2221 new connections effected ,no billing has been done even though the connections are geo tagged. These connections were not even enrouted. This indicates the laxity and absence of internal control in properly monitoring and assessing revenue collection by the Officers responsible for assessment, collection and monitoring of water charges. Failure in billing new connections resulted in huge loss to KWA. Several directions were issued from Head office for properly enrouting and billing the connections. But field offices were still continuing with their lethargic attitude. Some of the connections were given a year back. The Section wise details are as follows:-

SI No	Name of Section office	No. of unbilled connections
1	PH Section Mallappally	320
2	PH Section Pullad	16
3	PH Section Changanassery	142
4	PH Section Nedumkunnam	158
5	P H section Edathua	138
6	PH Section Kidangara	607
7	P H Section Thiruvalla PH Section Nedumpuram	840
	Total	2221

Other Audit Findings I Forfeiture of time barred /unclaimed securities & EMDs

On verification of Security Registers the following security documents are found time barred and unclaimed

P H Division Thiruvalla

SI No	Name	Details of instrument	Date	Bank/PO	Amount
1	Varghese Chacko	116599	30.06.07	Dhanalakshmy Bank	500
2	M/s L&C products	607889	15.12.07	SBT Thiruvalla	2000



3	Joby Mathew	B0392206	9.11.07	PNB	1734
4	Joseph Thomas	12890	5.10.09	PTA DCB	1600
5	Jose T Ponnichira	44DD395797		NSC	5000
6	Jose T Ponnichira	672653		NSC	10000
7	Jose T Ponnichira	44DD395798		NSC	5000
8	V K Prabhakaran	48415	9.07.2010	FDR AIPY DCB	2650
9	Jose T Ponnichira	336493	7.06,2010	Dhanalakshmy Bank	11000
10	Sreekumar S	462493		Dhanalakshmy Bank	2100
11	K V Thomas	462634	28.01.2011		2000
12	M/s Guru Engineering	475125	27.05.2013	Andhra Bank	6000
13	S Sreekumar	3418	18.06.2013	PNB	4000
14	M P Shaji	91606	15.07.2013	SIB	1000
15	Joby Mathew	2215	14.03.2015	PNB	7500
16	K N Abdul Salam	67CC772726	17.10.2012	NSC	1000
17	K N Abdul Salam	5159	17.12.2013	SBT Thiruvalla	3800
18	Joby Mathew	6018490	29.03.2013	PNB	9411
19	V K Rajendran	69343	30.01.2014	KTM DCB	3500
20	MP Sajeev	3588	23.01.2014	PNB	1600
21	Thomas Joseph	34CC590688	12.08 2013	NSC	1000
22	Thomas Joseph	34CC590684	12.08 2013	NSC	1000
23	Thomas Joseph	68CC 846735	23.08.2011	NSC	1000
24	Thomas Joseph	08 BB815090	22.11.2004	NSC	500
25	Varghese Chacko	4009141139	06.04.2018	NSC	4100
26	M/s Industrial Engineer	436957	27.11.2018	Treasury Deposit	47200
27	Joby Mathew	60 DD653176		NSC	5000
28	Joby Mathew	71CC158526	18.03.2014	NSC	1000
29	Joby Mathew	59AA797612	09.03.2009	NSC	100
30	Joby Mathew	19AA383082	18.04.2018	NSC	100
31	Joby Mathew			NSC	34500
32	Joby Mathew			NSC	12100
33	Pradeepkumar	988324	21.05.2018	Treasury Deposit	14100
34	BobbyScaria	775694	18.11.2010	Post office	8000
35	Siby Jacob	98844	02.07.2018		19300
36	Joby K Joseph	4087061237	12.07.2018	Post office	3500
37	Joby K Joseph	4086989495		Post office	8500
38	Joby K Joseph	4087048511	12.07.2018	Post office	4000
39	Jose T Ponnichira	37831192513	24.07.2018	SBI	26500
40	Jose T Ponnichira	37831193797	24.07.2018	SBI	13500
41	Joby Mathew	392200DP00005027	14.08.2018	PNB	8000
42	VK SatheeshKumar	53081	14.09.2018	Treasury Deposit	1600
43	Joby Mathew	392200PV00014862	24.09,2018	PNB	15000
44	Mathew Kunju	37958334349	26 09 2018	SRI	5200



45	Joby K Joseph	4179202227	22.10.2018	NSC	9000
46	Joby K Joseph	41792005	22.10.2018	NSC	6000
47	Joby K Joseph	4179184066	22.10.2018	NSC	30000
48	Rahul P Mathew	38029078724	24.10.2018	SBI	6500
49	Mathew Kunju Mathew	38030636540	25.10.2018	SBI	40000
50	M/s Rams Engg	4194200406	07.11.2018	NSC	8900
51	Siby Jacob	20233	21.01.2019	Treasury Deposit	11500
52	Joby K Joseph	4277949383	29.01.2019	NSC	10000
53	M/s Premier Powerline	20342	13.02.2019	Treasury Deposit	41500
54	M/s Premier Powerline	20343	13.02.2019	Treasury Deposit	41000
55	M/s Premier Powerline	20341	13.02.2019	Treasury Deposit	30000
56	BobbyScaria	20388	1.03.2019	Treasury Deposit	8000
57	M/s Premier Powerline	20344	13.02.2019	Treasury Deposit	28500
58	M/s Samaytechfra			NSC	17000
59	M Janardhanan Nair	328139	25.09.2006		11200
60	Joby Mathew	102852	3.03.2011	NSC	3000
61	V K Rajendran	401323	23.05.2011		6600
62	Jose T Ponnichira			NSC	16000
63	Rarichan Varghese			NSC	15500
64	Biji K Abraham	38174		NSC	9200
65	C G Viswanathan Nair	328201	9.04.2012	NSC	4200
66	M P Shaji	897	26.04.2012	TSA	12000
67	M P Shaji	896	26.04.2012	TSA	19600
68	M Janardhanannair	1815	15.06.2012	TSA	26000
69	M P Sajeev	15 EF717784	06.06.2012	NSC	15000
70	Joby K Joseph			NSC	12700
71	Joby K Joseph			NSC	13600
72	KA Joseph	70 DD253063	26.04.2012	NSC	5000
73	KA Joseph			NSC	17000
74	M/S KK Pump industries	206091	13.07.2012	NSC	21600
75	M Janardhanannair	1819	16.07.2012	Treasury Deposit	20800
76	M Janardhanannair			NSC	3000
77	M P Shaji	900	17.07.2012	TSA	13900
78	P V Nandakumar	328206	11.07.2012	NSC	1200
79	Joby K Joseph			NSC	17200
80	Joby K Joseph	309157	13.09.2012	NSC	3200
81	Johnson mathew	67103	3.10.2012	NSC	3400
	M/s Siner				



82	M/s Super Industries	861205	5.11.2012	NSC	12400
83	Thomas Joseph	861204		NSC	3400
84	V K Rajendran	401366	29.11.2012	NSC	10000
85	M/s pipes& Pipes	7301000079	28.01.2013	Canara Bank	5000
86	M/s pipes& Pipes	2507301000090	28.01.2013	Canara Bank	5000
87	M/s Guru Engineering	1008131	28.01.2013	Andhra Bank	13500
88	M/s Skilltech	1159	26.04.2013	NSC	5000
89	Jose T Ponnichira	309183	22.05.2013	NSC	3200
90	Rarichan Varghese				19000
91	M/s Skilltech	861207	09.05.2013	NSC	25000
92	KA Joseph			NSC	10000
93	KA Joseph			NSC	25000
94	Jose T Ponnichira			NSC 6 Nos	18000
95	M/s Skilltech	861211	26.07.2013	NSC	9000
96	M/s Skilltech	861212	26.07.2013	NSC	9000
97	TI Sukumaran	16867	31.07.2013	TSA	3500
98	M Janardhanan Nair	1876	07.08.2013	TSA	8500
99	Jose T Ponnichira			NSC 3 Nos	7000
100	S Sreekumar	102913	08.08.2013	NSC	7600
101	S Sreekumar	102912	08.08.2013	NSC	22800
102	Joby K Joseph	309188	06.08.2013	NSC	15000
103	Shibymonkoshy	800007		NSC	28000
104	Johnson mathew			NSC 2Nos	14400
105	Shibymonkoshy	800006	28.03.2013	NSC	22600
106	Jose T Ponnichira	44DD395314	12.12.2008	NSC	5000
107	M Janardhanan Nair	1875	19.09.2013	TSA	14500
108	S varghesecheeran			NSC 4Nos	12500
109	V K Rajendran			NSC 4Nos	30000
110	MP shaji	1099			1400
111	M/s Guru Engineering	801513	30.10.2013	NSC	21600
112	M/s Guru Engineering	801514	30.10.2013	NSC	9200
113	Sanalkumar	15270	16.01.2014	NSC	4000
114	Joby Mathew			NSC 3Nos	16000
115	M Janardhanan Nair	1882	31.01.2014	TSA	12000
116	M/s Guru Engineering			NSC 3Nos	26200
117	MP Sajeev			NSC 3Nos	3100
118	Joby K Joseph	309201	18.02.2014	NSC	6600
119	Joby K Joseph	309200	18.02.2014	NSC	9600



120	C J Chakkappan			NSC 3Nos	10000
121	M/s Star Electricals	1536879	20.05.2014	FD Catholic Syr bank	12400
122	M/s Star Electricals	1536878	20.05.2014	FD Catholic Syr bank	24300
123	MP Shaji	911	26.05.2014	TSA	12400
124	MP Shaji			NSC 3Nos	1300
125	MP Shaji	912	26.05..2014	TSA	5200
126	MP Shaji			TSA 2 Nos	6500
127	Joby Mathew			NSC 4Nos	8000
128	M/s Vrindavan associates	67301088148	11.11.2014	SBT kadakkavur	14500
129	M/s Vrindavan associates	67301087701	11.11.2014	SBT kadakkavur	11000
130	M/s Vrindavan associates	67301088046	11.11.2014	SBT kadakkavur	14500
131	M/s Vrindavan associates	67301086333	11.11.2014	SBT kadakkavur	11000
132	Benny Augustine	31401		NSC	2400
133	P G varghese		04.02.2015	NSC	2400
134	FaradyS Electricals	3022075230		NSC	2800
135	FaradyS Electricals	3022075259		NSC	10000
136	FaradyS Electricals	3022075287		NSC	9600
137	FaradyS Electricals	3022080982		NSC	3400
138	Arun Electricals		25.02.2015	NSC	9600
139	M/s Skilltech	861223	13.03.2015	NSC	11400
140	M/s Skilltech	861222	13.03.2015	NSC	6400
141	Jose T Ponnichira	44DD395800	24.6.2008	NSC	5000
142	S Pradeepkumar	1926	06.05.2015	TSA	2500
143	S Pradeepkumar	1933	29.07.2015	TSA	13600
144	S Pradeepkumar	1931	29.07.2015	TSA	3400
145	M Janardhanan Nair			NSC 2Nos	24000
146	V K Rajendran			NSC 2Nos	11000
147	Pradeepkumar	1940	04.03.2016	TSA	7100
148	FaradyS Electricals	3226637616		NSC	4600
149	FaradyS Electricals	3226651193		NSC	6600
150	M/s Skilltech	3279415579		NSC	11000
151	M/s Skilltech	3279427585		NSC	11000
152	M/s Skilltech	3282110771		NSC	11000
153	Varghese PG	2001097	19.05.2016	Catholic Syr bank	4200
154	MN Sunil	3031	26.06.2016	Andhra Bank	4600
155	Benny Joseph			TSA 2 Nos	6700
156	Pradeepkumar	1942		TSA	11100
157	Benny Joseph	3324695396		NSC	6800
158	NM John	799010300001202		TSA	5000



159	V K Rajendran			NSC 2 Nos	5500
160	Siby Jacob	67395451354	14.03.2017	SBT	26700
161	M/s Skilltech	3593041863	25.03.2017	NSC	23200
162	M Janardhanannair	626873	31.03.2017	TSA	30000
163	Jose T Ponnichira	36811664227	25.04.2017	NSC	7500
164	Sinoj M Narayanan			NSC 2 Nos	9000
165	MP Shaji	892		TSA	7200
166	Venukuttan	3701729560	11.07.2017	NSC	10200
167	Venukuttan	3701729118	11.07.2017	NSC	9300
168	KP Jothy	896988	11.07.2017	TSA	8000
169	Pradeepkumar	944124	24.07 2017	TSA	12900
170	Pradeepkumar	944123	24.07 2017	TSA	11400
171	M/s Arun Electricals	3719715395		NSC	15000
172	M/s Professional Service	3324	17.08 2017	Andhra Bank	10500
173	Satheesh Kumar VK	AA397774	19.08.2017	TSA	7700
174	Pradeepkumar	944174	18.08.2017	TSA	9800
175	Pradeepkumar	944173	18.08.2017	TSA	9400
176	Pradeepkumar	944175	18.08.2017	TSA	9100
177	Satheesh Kumar VK	AA397744	20.09.2017	TSA	3400
178	K S Balakrishnapillai	993862	01.11.2017	TSA	14800
179	K S Balakrishnapillai	993865	01.11.2017	TSA	11100
180	Satheesh Kumar VK	993867	01.11.2017	TSA	2800
181	Satheesh Kumar VK	993869	01.11.2017	TSA	5900
182	Shibu Zacariah	45290	27.11.2017	TSA	29000
183	M Janardhanan Nair	3833980792	24.11.2017	NSC	58200
184	K S Balakrishnapillai	94934	28.11.2017	TSA	5000
185	Johnkumar	37329447771	29.11.2017	SBI	8000
186	Joby Mathew	60DD053957	30.10.2014	NSC	5000
187	Nandakumar PV	3851384602	13.12.2017	NSC	12000
188	M/s Skilltech	818090837	18.02.2017	TSA	10200
189	M/s Flowmax waters	SNSH117542	08.02.2018	Canara Bank	52300
190	Nandakumar PV	394767587	26.02.2018	NSC	9200
191	Nandakumar PV	3947688423	26.02.2018	NSC	8000
	Total				2144195

PH Subdivision Thiruvalla

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Details of



SI No	Name	Details of instrument	Date	Bank/PO	Amount	Remarks
1	Faradise Electricals	739	14.01.2017	*FD Agri.Imp.Co.op society Pala	4400	Inadmissible instrument
2	Faradise Electricals	702605	14.01.2017	DD SBT	4400	DD date expired
	Total				8800	

PH Subdivision Edathua

SI No	Name	Details of instrument	Date	Bank/PO	Amount
1	Rarichan Varghese	39CC439086	2008	NSC	1000
2	V K Prabhakaran	3 Nos		NSC	15000
3	Jose T Ponnichira	380156	15.09.2009	Bankers Cheque	3000
4	Jose T Ponnichira	380157	15.09.2009	Bankers Cheque	2000
5	Jose T Ponnichira	64508BB8J5088		NSC	500
6	Joby K Joseph	982035	10.12.2012	Federal Bank	1500
7	Somakumar	231345	03.06.2013	Dhanalakshmy Bank	1900
8	Varghese Chacko	77047477126	9.10.2014	SBT	3000
9	KA Joseph	15 EF717134	26.04.2012	NSC	10000
10	Jose T Ponnichira	84EE535649	14.01.2010	NSC	10000
11	Jose T Ponnichira	84EE535647	14.01.2010	NSC	10000
12	KA Joseph	166609	23.07.2015	Alleppy DCB	3600
13	KA Joseph	2 Nos	26.04.2012		2000
14	Benny Augustine	107/18-19	06.02.2019	*Co Op Society Alappuzha	6500
	Total				70000

*It is noticed that PH Subdivision Thiruvalla and PH Subdivision Edathua is receiving Security Deposits in the form of FD taken from Agricultural Improvement Co op Society Pala and Co op Society Alappuzha which are inadmissible as per Rules which may be replaced with FD from treasury /nationalized banks

Total amount comes to **Rs.2222995/-**

Action may be taken to forfeit these time barred securities/EMD and credit the amount to the Account of FM&CAO

II Non - Remittance of Centage charges

As per order No. KWA/JP2/663/17 dated 24/09/2018 of the Managing Director the rate of Centage charge is revised to 10% of the estimate amount in the case of LSGs and ordered to continue the existing rate of 12.5% in the case of Quasi Government organizations and 22.5% in the case of private parties, to be collected as centage charges. But on verification of the deposit register it is observed that there is no centage charges are being booked under the head **6511**. The centage charges has to be booked in the respective head of account and to be deposited to the non- operative account. The reason for the non compliance of direction from the Managing Director



may be intimated to audit. The total amount of deposits received from LSGDs and centage charges to be recovered for the year 2020-21 and 2021-22 is furnished below.

Financial year	Deposited by	Total amount of deposit	Centage charge
2020-21	LSGD	96398088	8763463
2021-22	LSGD	94898318	8627120
		191296406	17390583

The total amount of Centage charges for the previous periods also may be calculated and intimated audit.

III Stock Verification Reports - Non realization of finalized liabilities

1) Stock Verification Report for the period from 07/2014 to 7/2017

Directions were given by the Managing Director vide letter No. KWA/HO/IA/426/2017 dated 07.05.2021 to realize the liable amount from the officers in connection with the shortage of materials found during the Stock verification.

Para No	Name of Officer	No of items found short	Amount to be realized	Remarks
I(a)	Sreekumar NG Sheela KS Sudheer Chandran	65 items	299922/-	Combined liability
II©	Sreekumar NG Sheela KS Sudheer Chandran	20 items	126940/-	Combined liability
III(d)	Sheela KS	14 items	6805/-	
VIII(c)	Sheela KS Rajeshkumar	28 items	100770/-	Combined liability
IX(c)	Biju S I Sheela KS Sreelekha R	18 items	137376/-	Combined liability
			671813/-	

No action has been taken to realize the amount from the liable persons even after the MD has given direction to defer the salary of the incumbents which shall be released subject to the settlement /exemption of the liabilities
Immediate action may be taken to realize the liable amount and intimated to audit.

2) Stock Verification Report for the period from 08/2017 to 8/2021

The first reply on the Stock Verification Report for the period from 08/2017 to 08/2021 has not furnished till date even after the lapse of six months. Action may be taken to furnish the reply urgently.

IV Unfruitful expenditure due to non completion of work and non execution of



Supplementary agreement for extension of Time of Completion.

A)Name of work:-PWD-Deposit work-(KIIFB)-Renovation, widening, tarring work of PWD road under KIIFB project-Changanassery-Kaviyoor road-Proposal for laying 200,250mm DI K9/160,110mm PVC 10kg/cm2from Perunna to Thottabhagam Jn.

AS No. 2704/P3/KRFB/2016(2) dated 12.11.2019 of CEO,KRFB

TS No.: -TS/2019-2020/2019/2308 dated 19.12.2019 of Chief Engineer(SR)

Proposed date of completion:- 04.05.2020

The time of extension for the completion of the above work was sanctioned up to 31.12.2020 by the Superintending Engineer, PH Circle Thiruvalla vide Order No.SE/PHC/TVLA/3477-TVLA/2019 dated 20.05.2020.But the Supplementary agreement for the same has not seen executed. Without executing the same the second and part bill for the work has been passed on 01.10.2020.It is also noticed that the work has not been completed till date. Further the extension of time of completion has not been sanctioned till date. The reason for not completing the work even after the lapse of two years since the period of completion is over may be intimated to audit.

B)Name of Work: RWSS to Ramankary- 19- Replacement 2015-16- Relaying 160mm HDPE pipeline Etc....

File No. A2-2203/14

Agreement No. 86/2019-20

As No. 17/15-16/EE/EE/PH/TVLA dt. 08-02-16

TS No. 68/15-16/EE/PH/TVLA dt. 08-02-16

The financial sanction for the above work was issued vide order FS No. KWA/JB/PRM-1/905/2015-16 dated. 07-06-2017. Purchase order for the supply of the following materials were seen issued and materials received on 31/03/2018 and payment effected.

160mm HDPE pipe 250 m Rs. 212500

110mm PVC pipe 250m Rs. 73750

Rs. 286250/-

The Laying work was awarded for Rs. 678565/- in favour of Sri. Varghese Chacko, Valiyaveedu (H) Palakkunnu vide order No. A1-2850/14 & A1-2203/2014 dt. 02-09-2019.

The date of completion was within one month from the date receipt of pipes.

The work is not seen completed till date even after the elapse of 3 years. No time extension is also not seen granted for the completion of the work. The present status of the work and the delay in completing the work may be intimated to audit.

V Non settlement of Temporary advance in PH Subdivision Edathua

1)On verification of the Temporary Advance Register an amount of Rs.148000/- is seen not settled for a long period by Sri Rajeshkumar RD, Asst Engineer, PH Section Edathua.

The details are as follows

Date	Cheque	Amount	Settlement details
27.06.2018	226243	6000	No
27.07.2018	276262	37000	No
03.09.2018	226290	50000	No
25.09.2018	226305	40000	No
15.10.2018	226309	15000	No
Total		148000	
Belated settlement			



04.08.2018	226264	9000	Mar-20
18.08.2018	226269	25000	Mar-20
20.08.2020	226270	25000	Mar-20

a) Strict action may be taken to recover the amount with penal interest as per Rules from the incumbent for not settling the temporary advance sanctioned.

b) Penal interest may be recovered in case of belated settlement of TA

c) Severe supervisory lapse occurred as further TA sanctioned without settling the amount already sanctioned.

2) On verification of the trial balance of 03/2022 an amount of **Rs 482480/-** is seen as debit balance inclusive of the amount noted above. As per prevailing Rules the temporary advance allotted shall be settled in full by the end of financial year. The non settlement of the outstanding temporary advance may be explained and also report the details of employees who have not settled the temporary advance

VI Non remittance of accrued interest to Head office Account

On verification of Cheque memo Registers and Bank statements of various Accounts of PH Division Thiruvalla and sub office, it is noticed that accrued interests were not remitted to the account of Head office

a) PH Division Thiruvalla

A/C No	Amount
57067992143	₹11,11,425
3922000110130637	₹25,13,081
Total	₹36,24,506

b) PH Subdivision Mallappally

A/C No	Amount
57067992303	₹1,25,307

c) PH Subdivision Changanassery

A/C No	Amount
57026738707	₹26,080

Urgent action may be taken to remit the accrued interest of **₹.37,75,903/-** to Head office account

VII Pre- audit of service books

As per direction issued by the Managing director KWA, TVM, The service book of the employees who are due to retire within within the next 3 years are to be pre-audited by the internal audit wing. On verification of the service books it is seen that the following employees are due to retire within next 3 years.

SI No	Name of the Officer	Designation	Date of Retirement	Office
1	Smt. Sujatha	D'man Gr.I	31/05/2023	PH Sub Dn. Changanassery
2	Sri. Padmakumar EP	Head operator	31/05/2023	PH Sub Dn. Changanassery
3	Sri. Mohanadasan P	Meter Reader	31/05/2024	PH Sub Dn. Changanassery
4	Sri PG Prakash	Head Operator	31/05/2023	PH Sub Dn.



Urgent necessary action may be taken to submit the service books for pre- audit after completing the audit by the DAO and AO concerned and fact intimated to audit.

VIII Maintaining idle Treasury account

On verification of the cash books of all offices it is noticed that balance is kept idling in Treasury Account in all offices .The details areas follows:-

Office	Balance
PH Division Thiruvalla	₹852016
PH Subdivision Thiruvalla	₹3054
PH Subdivision Changanassery	₹13700
PH Subdivision Edathua	₹5171
PH Subdivision Mallappally	₹4863
Total	₹878804

Action may be taken to close these Treasury Accounts and remit the amount to Head office Account

IX Inaction in realizing huge arrears

On verification of the e-abacus, it is noticed that the following Consumers have huge arrears to be settled.

Thiruvalla Subdivision

Consumers	Amount
KZD/2020/D	1322592
TLD/5775/D	162231
KZD/2665/D	100610
TLN/251/N	193811
TLN/31/N	106672
TLN/24/N	743133
TLN/443/N	149666
TLN/529/N	624048
TLN/279/N	110445
KZN/97/N	110568
KZN/36/N	102610
TLD/9193/N	335481
TLN/525/N	107651
TLN/786/N	114425
TLN/533/N	422453
TLD/8268/N	355771
TLD/7822/N	117002
KDD/30/N	109817
PRN/65/N	228465
PRN/8/N	167742
TLD/109/S	107182

Changanassery Subdivision

Consumers	Amount
CGS/4364/D	255994



VZD/480/D	187877
CGS/5500/N	301850
CGS/4800/N	151981

Edathua Subdivision

Consumers	Amount
MTU/2/N	367480
TDY/168/N	101536
VND/90/D	130835
NDY/2365/D	101450
KNY/1517/D	102479

Mallappally Subdivision

Consumers	Amount
MPL/1213/N	2200399
KLP/1671/N	118200
PMT/787/N	154962

PH Division Thiruvalla has not taken any effective steps to realize this huge arrears inspite of repeated directions from Head office. Neither disconnection nor RR procedure is taken in the subdivisions to realize the arrears. On enquiry the Section authorities replied that they have not received any specific direction to disconnect the defaulted consumers. Inaction in realizing this huge arrears is viewed seriously .

X Inaction in replacing defaulted water meters

It is noticed that about **4500** water meters were found faulty in various sections under the Division

Section	No. of live connections	No. of faulty meters	% of faulty meters
PH Section Mallappally	11091	145	1.3%
Pullad	18148	389	2.14%
Changanassery	15839	943	5.9%
Nedumkunnam	5793	211	3.6%
Edathua	9898	389	3.9%
Kidangara	13173	777	5.9%
Thiruvalla & Nedumbram	36794	1646	4.5%
Total	110736	4500	4.06%

No action has been taken at Section/subdivision level to replace these faulty water meters which may be explained.

XI Non accounting of amount collected through etapp software

On verification of the Cash book of Subdivisions, it is noticed that the amount collected towards connection charges, consumer services ,other collections, SPL deposits in etapp software is not seen accounted. On enquiry it is replied that there is no data available for making entries as it is not able to generate reports towards etapp collection. DAO has to verify this and make necessary arrangements for accounting the cash collected through etapp software.

XII Slow progress in implementing DDFS



KWA has rolled out DDFS for the speedy disposal of files. In spite of repeated directions issued from Head office, the number of files processed through DDFS is very less. The details are:-

Files Counts under PH Division, Thiruvalla			
Department	Open Files	Closed Files	Total Counts
PH Div, Thiruvalla	140	113	253
PH Sub Div, Thiruvalla	35	37	72
PH Section, Thiruvalla	5	9	14
PH Section, Nedumpuram	4	2	6
PH Sub Div, Mallappally	52	7	59
PH section, Mallappally	7	14	21
PH Section, Pullad	2	0	2
PH Sub Div, Edathua	92	1	93
PH Section, Edathua	19	0	19
PH Section, Kidangara	10	0	10
PH Sub Div, Changanassery	40	1	41
PH Section, Changanassery	2	20	22
PH Section, Nedumkunnam	7	0	7

Part III

Outstanding Local Audit Paras

SI No	Year	Pending
1	2007-08	1
2	2009-10	1
3	2011-12	1
4	2012-13	1
5	2013-14	2
6	2014-15	2
7	2016-17	3
8	2017-18	4
9	2019-20	2
10	2020-21	6
	Total	23

Direction has been issued to the concerned to submit the reply immediately and regular follow up to make the Paras dropped.

Part IV

Best Practices

NIL

Part V

Acknowledgement

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

