

KERALA WATER AUTHORITY

Internal Audit Wing

Internal Audit Report

PH DIVISION,ALUVA

PERIOD OF AUDIT : 28.11.2022 TO 09.12.2022

PERIOD COVERED : 01.04.2013 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 Aluva consists of five Subdivisions, viz PH Subdivision Aluva, Head Works Subdivision Aluva, PH Subdivision Angamaly, PH Subdivision Perumbavoor and PH Subdivision Vadakkekara and eleven section offices viz PH Section Aluva, Pipeline section, Aluva, HW section Aluva, Electrical Section Aluva ,PH Section Perumbavoor,PH Section Kunnathunad, PH Section Kuruppampady PH Section Nedumbassery and PH section Vadakkekara. The Division has **146711** live connections in eleven sections.

B Officers in charge .

1) **Executive Engineers**

1.	Sri.Nandakumar P.V.	24/08/2013 AN	05/12/2014 AN
2.	Smt.Meera T.K.	06/12/2014 FN	06/07/2015 FN
3.	Sri.Govinda Kumar V.K.	06/07/2015 FN	30/04/2017 AN
4.	Smt.Anitha C.O. (Full Additional charge)	01/05/2017 FN	19/06/2017 AN
5.	Smt.Anitha C.O.	20/06/2017 FN	05/06/2018 AN
6.	Sri.Naushad A (Full Additional charge)	05/06/2018 AN	27/07/2018 FN
7.	Smt.Jolly K.K.	27/07/2018 AN	08/07/2019 FN
8.	Smt.Renuka Menon	08/07/2019 AN	10/12/2019 AN



9.	Smt.Jolly K.K.	11/12/2019 FN	31/05/2021 AN
10.	Sri.Vijumohan K.R. (Full Additional charge)	01/06/2021 FN	08/08/2021 AN
11.	Sri.Pradeep P.S.	09/08/2021 FN	Continuing

2) **Technical Assistants**

1.	Smt. Liny Francis	10/02/2012 AN	13/06/2013 AN
2.	Sri.Raju K.T. (Full additional charge)	14/06/2013 FN	14/07/2013 AN
3.	Smt. Liny Francis	15/07/2013 FN	03/08/2015 FN
4.	Sri.Shaji N.B. (Full Additional charge)	03/08/2015 AN	08/09/2015 AN
5.	Smt.Nisha Issac	09/09/2015 FN	28/07/2018 AN
6.	Sri.Anil K Augustine (Full additional charge)	29/07/2018 FN	29/07/2018 AN
7.	Smt.Jaysree V.K.	30/07/2018 FN	08/06/2020 FN
8.	Sri.Anil K Augustine	08/06/2020 AN	21/06/2020 AN
9.	Smt.Renjana S Madhavan	22/06/2020 FN	31/05/2022 AN
10.	Smt.Vinitha V.N. (Full additional charge)	01/06/2022 FN	27/07/2022 AN
11.	Smt.Priyadarsini B (Full additional charge)	28/07/2022 FN	09/08/2022 AN
12.	Smt.Seena S.S.	10/08/2022	Continuing

3) **Divisional Accounts Officers**

1.	Smt.Susan Jacob	11/07/2013 FN	01/02/2016 FN
2.	Smt.Marykutty Joseph Kadavil	01/02/2016 FN	07/07/2016 FN



3.	Smt.Padmaja C Menon	07/07/2016 FN	07/04/2018 AN
4.	Smt.Aisha Beevi P.K. (Full additional charge)	08/04/2018 FN	15/04/2018 AN
5.	Smt.Padmaja C Menon	16/04/2018 FN	24/10/2018 AN
6.	Smt.Aisha Beevi P.K. (Full additional charge)	25/10/2018 FN	28/10/2018 AN
7.	Smt.Padmaja C Menon	29/10/2018 FN	29/03/2019 AN
8.	Smt.Aisha Beevi P.K. (Full additional charge)	30/03/2019 FN	15/04/2019 AN
9.	Smt.Padmaja C Menon	16/04/2019 FN	24/08/2019 AN
10.	Sri.Vincent M.V.	24/08/2019 AN	24/12/2020 AN
11.	Smt.Reshmi Varkey (Full additional charge)	25/12/2020 FN	16/03/2021 AN
12.	Smt.Bindu Menon	17/03/2021 FN	16/08/2021 AN
13.	Smt.Shabeena M.B.	16/08/221 AN	22/07/2022 AN
14.	Smt.Sheriya Babu Shareef	23/07/2022 FN	Continuing

C Financial Analysis

Year	2019-20 (Rs in Lakhs)	2020-21 (Rs. in Lakhs)	2021-22 (Rs. in Lakhs)
Estt Expenditure	1854.27	1746.03	2267.32
Contingencies	27.22	30.27	38.94
Capital Exp	9161.46	1956.89	5050.44
Maintenance Expenditure	419.68	472.28	250.18



D Revenue analysis

Year	2019-2020 (Rs. In lakhs)	2020-21 (Rs. In lakhs)	2021-22 (Rs. In lakhs)
Revenue Target	2200	2200	3245
Revenue Collection	1669.4	1661.9	1563.56
% of achievement	75.88%	75.54%	48.18%
Closing balance as on 31st March	1847.63	1376.32	1295.22

Part II

A. Significant Audit Findings

I 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 1187 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 No II Aluva	359
2	PH Section Nedumbassery	55
3	PH Section Vadakkekara	0
4	PH Section Perumbavoor	773
	Total	1187

Other Audit Findings

I Non Crediting of time barred /unclaimed securities & EMDs as revenue to KWA

As per para 15.4.1(iii) of the KPWA Code, balance amount unclaimed for more than three years should be credited to the revenue as lapsed deposit. On verification of Security deposit and EMD Registers showed that Security Deposits received by PH Division Aluva and sub offices in the form of FDRs, NSC, KVP, Post office TD etc were not credited as lapsed deposits even after the expiry of stipulated period of three years.

Non initiation of timely action to credit the lapsed deposits to the Revenue account resulted in the loss of revenue amounting to ₹30.86lakh.

Though the validity period of the securities had expired, no action was seen initiated by the controlling officers either to renew/release/forfeit the deposit documents. Periodical physical



verification should be conducted at regular intervals to avoid the lapse mentioned above.

The following security documents are found time barred and unclaimed

PH Division Aluva

SI No	Name	Details of instrument	Date	Bank/PO	Amount
1	P J Sabu	608348 ,49,156326		NSC	11000
2	M J Thomas	98103545		FDR Bank of India	10100
3	M/s Flowtech Engg	3640		Term Deposit NSC	10000
4	KM Baby	693411/837892/084322/ 469520		NSC	6600
5	M J Thomas	9810948		FDR Bank of India	18200
6	M J Thomas	9810949		FDR Bank of India	10000
7	M Johny	693550/850046/469597/ 469598		NSC	6200
8	Remani S Nair	22136		NSC	13000
9	M J Thomas	9810956		FDR Bank of India	54000
10	KK Mohammed	5001416		NSC	22200
11	P J Sabu	263624/566707/820369		NSC	16000
12	M Johny	NSC 5 Nos		NSC	12500
13	P X Paul	NSC 3 Nos		NSC	20500
14	KM Baby	3735		FDR South Indian Bank	12000
15	P J Sabu	NSC 3 Nos		NSC	25000
16	Remani S Nair	22558		TD	20000
17	Sudheer TK	NSC 3 Nos		NSC	51350
18	M Johny	NSC 4 Nos		NSC	7500
19	M Johny	NSC 3 Nos		NSC	7000
20	M Johny	NSC 3 Nos		NSC	15500
21	M/s Select Electronics	5055353		NSC	9600
22	P J Sabu	NSC 2 Nos		NSC	20000
23	MJ Asharaff	Bankers Cheque	18.06.2013	Indian Bank	5000
24	Satheesan KS	FD	19.06.2013		18000
25	N K Mathai	FD	03.06.2013	SBT	8500
26	Francis	FDR 829917	16.07.2013		21500
27	M Johny	20EF619570	25.07.2013	NSC	10000
28	M Johny	20EF619569	25.04.2013	NSC	10000
29	KA Joy	67252947740	16.11.2013	SBI Angamaly	32000
30	PP Dharman	FD 1029722	3.12.2013		2250
31	Viji Elias	4293	7.01.2014	NSC	6400
32	Viji Elias	4294	7.01.2014	NSC	2400
33	PP Dharman	5062603	18.12.2013	NSC	17400
34	Viji Elias	5001800	22.02.2014	NSC	11000
35	Viji Elias	5001803	22.02.2014	NSC	12800
36	Justin Varghese	726467	11.03.2014	NSC	8000
37	PP Dharman	132209	25.03.2014	NSC	6000



38	M/s Chavara Enterprises	NSC 6 Nos		NSC	30000
39	KM Venu	5062609	6.05.2014	NSC	22200
40	M Johny	NSC 3 Nos		NSC	21000
41	Sudheer TK	10752	22.07.2014	NSC	13000
42	M K Haridas	NSC 2 Nos	7.08.2014	NSC	19000
43	M/s Jeekay	G391582	8.08.2014	FDR Federal Bank	7800
44	P J Sabu	DCB EKM 20298	8.08.2014	FDR DCB	10000
45	M S Pradeep	NSC 3 Nos		NSC	57513
46	PP Dharman	FDR 157417	18.02.2015	Co op Bank nParavur	40000
47	T D Sebastian	KVP 074G 217489	16.04.2015	Post Office	50000
48	M/s Classic Engg	67321075464	28.09.2013	SBT	8500
49	KI Poullose	1737516	13.06.2015	CSB Aluva	100000
50	Udayam Engg Works	T345000001940	29.05.2015	EDCB	2900
51	Udayam Engg Works	963310	29.05.2015	EDCB	4300
52	M/s Classic Engg	67345752906	9.12.2015	SBT	34000
53	VK Fasaludeen	3393199214	6.10.2016	POst Office	31800
54	Shihab S	Treasury 214608	1.02.2017		8000
55	TJ Sabu	TSB 873209	31.01.2017		35000
56	KM Venu	TSB 873022	02.02.017		34000
57	Sudheer TK	TSB 232120	04.02.2017		26000
58	KM Venu	TSB 873912	21.02.2017		7500
59	Dixon John	TSB 335927	27.04.2017		7500
60	P X Paul	NSC 3 Nos	9.06.2017	NSC	42250
61	P X Paul	TSB 55995	11.08.2017		8700
62	M/s Sakthi enterprises Alappuzha	TSB 3 Nos			196180
63	PV Thomas	NSC 157690	27.10.2017		30000
64	T S Shaju	7990105002	8.11.2017		7000
65	PV Riyaz	TSB326625	28.11.2017		115600
66	Shihab S	326611	27.11.2017		13500
67	Shaju TS	TFD 044371	7.12.2017		10000
68	TA Meetiyan	12840	22.01.2018		44500
69	M/s East India	2Nos	5.02.2018	Treasury/Fed bank	84350
70	PP Dharman	7826	19.03.2018		10500
71	Sudheer TK	60139	2.05.2018	TreasurySB	24000
72	PJ Sabu	388794 TFD	3.05.2018	TreasurySB	32000
73	PJ Sabu	388781 TFD	3.05.2018	TreasurySB	28500
74	P X Paul	389381	4.05.2018	TreasurySB	26800
75	P X Paul	5599	31.05.2018	TreasurySB	5200
76	P X Paul	5585	31.05.2018	TreasurySB	5500
77	P X Paul	5558	31.05.2018	TreasurySB	3400
78	P X Paul	5573	31.05.2018	TreasurySB	3400



79	KM Venu	415720	18.06.2018	TreasurySB	10000
80	Shammy Kuriakose	66178	10.08.2018	TreasurySB	112000
81	Shihab S	80453	30.08.2018	TreasurySB	20000
82	Shihab S	501446	17.09.2018	TreasurySB	6100
83	M/s Hykon India Pvt Ltd	2225716	31.10.2018	CSB	1200
84	TA Meethyan	5754	3.12.2018	TreasurySB	15200
85	P X Paul	346565	30.11.2018	TreasurySB	4300
86	P X Paul	346564	30.11.2018	TreasurySB	3500
87	P X Paul	444357	1.12.2018	TreasurySB	45700
88	Biency PV	444443	11.12.2018	TreasurySB	43200
89	PC varghese	427062	18.01.2019	TreasurySB	17000
90	Shihab S	214700	31.01.2019	TreasurySB	38000
91	P X Paul	427431	14.02.2019	TreasurySB	37200
92	PJ Sabu	374908	06.03.2019	TreasurySB	3600
	Total				2167893

PH Subdivision Aluva

SI No	Name	Details of instrument	Date	Bank/PO	Amount
EMD1	KK Backer	547	14.12.2010	FD Co Bank	350
2	Viji Elias	19528	16.11.2011	FD DCB	1500
3	Viji Elias	19529	16.11.2011	FD DCB	600
4	AV Roy	1218535	24.01.2012	Catholic Cyr Bank	1500
5	AV Roy	1218536	24.01.2012	Catholic Cyr Bank	750
6	KN unnikrishnan Nair	1469747	14.05.2013	Catholic Cyr Bank	1500
7	KN unnikrishnan Nair	1469748	14.05.2013	Catholic Cyr Bank	1200
8		1469749	14.05.2013	Catholic Cyr Bank	1100
9	M Asharaff	352534	18.01.2014	Indian Bank	2000
10	M Asharaff	582084	29.09.2015	Indian Bank	2100
11	Justin Varghese	582083	29.09.2015	Indian Bank	2100
12	Sabu KM	1987331	10.02.2016	Catholic Cyr Bank	2500
13	Noor Mohammed	218112		UCO Bank	
14	PSMukundakumar	249247	18.08.2017		1725
15	TS Shaju	249246	18.08.2017		1725
16	PT Jose	235471	02.09.2017		1725
17	Viji Elias	13594	17.11.2017		1500
18	MV Venugopalan	2082853	04.12.2017		1000
19	MV Venugopalan	2082889			2000
20	VX Francis	739375	05.02.2018	Bank of Baroda	1150
21	MV Venugopalan	2157710	09.10.2018		700



22	MV Venugopalan	2082620	05.10.2017		1000
23	VX Francis		11.06.2019	Bank of Baroda	500
24	KN unnikrishnan Nair	2157407	21.06.2019		500
25	MV Venugopalan	2190070			1200
26	AV Roy	2190072			1200
27	VX Francis	781675	20.11.2019		1200
Se Dep28	Viji Elias	2 Nos	16.06.2015	EKM DCB	4100
29	VX Francis	11869	13.08.2015	SCB	1500
30	Justin Varghese	995371	6.10.2015	Ind Bank	5000
31	VX Francis	99786	8.12.2016	BOB Aluva	2500
32	Viji Elias	1157641216		SCB	4080
33	TS Shaju	3307225688		Post Office	1600
34	VX Francis	2 Nos	1.1.2018	TSB/BOB	5600
35	VX Francis	556506	12.12.2019		2500
	Total				61205

PH Subdivision Vadakkekara

SI No	Name	Details of instrument	Date	Bank/PO	Amount
1	Sunilkumar PG	184638	25.08.2012	FD SIB	3750
2	MJ Thomas	466	10.09.2012	FD BOI	4500
3	MJ Thomas	467	10.09.2012	FD BOI	5500
4	PP Dharman	369/132	7.11.2012		550
5	Sunilkumar PG	184753	10.01.2013	SBI	3650
6	M/s Ancina Electricals	108727	26.07.2013	Fed Bank	3200
7	PP Dharman	5520	27.08.2013	Paravur Co op bank	1500
8	Justin Varghese	726266	8.11.2013	Indian Bank	4000
9	KM Venu	112313	12.02.15	Post office	1600
10	PJ Sabu	84CC877686	15.09.2015	NSC	3000
11	TR Shaji	2 Nos	28.11.2011	NSC	1500
12	KM Venu	3290426383		NSC	4600
13	PP Dharman			NSC	4800
14	PP Dharman	2 Nos	2.06.2016	NSC	5040
15	PJ Sabu	3 Nos	19.08.2016	NSC	4250
16	PJ Sabu	230201	18.02.2017	EDCB	3500
17	KM Venu	1778359	19.09.2017	Treasury	2200
18	TK Sudheer	721383	25.02.2019	EDCB	1900
EMD19	PP Dharman	145345	27.07.2015	EDCB	2400
20	KM Venu	145344	27.07.2015	EDCB	2400
21	PP Dharman	45095	2.06.2016	EDCB	1600
22	KM Venu	45095	2.06.2016	EDCB	1600



23	TK Sudheer	J820196	15.07.2016	FDR	2000
24	PJ Sabu	147998	25.05.2016	EDCB	2700
25	PP Dharman	147999	25.05.2016	EDCB	2700
26	KM Venu	147074	29.02.2016	EDCB	2300
27	PP Dharman	147075	29.02.2016	EDCB	2300
28	KM Venu	218508	05.04.2018	Paravur Co op bank	1400
29	Thankachan KJ	64948	22.09.2018	Chengamanad CB	1000
30	AL Baby	64944	22.09.2018	Chengamanad CB	1000
31	KM sabu	37965581438	25.09.2018	SBI	1150
	Total				83590

PH Subdivision Angamaly

SI No.	Name	Details of instrument	Date	Bank/PO	Amount
1	T I Koruth	33BB097894	16.05.1997	Post Office	5000
2	PC Varghese	29BB862079	14.05.2004	Post Office	500
3	PC Varghese	51AA172631	14.05.2110	Post Office	100
4	Shaji Abraham	64EE822492	7.05.2005	Post Office	10000
5	E J Davis	77EE758027	29.05.2006	Post Office	10000
6	E J Davis	47DD995860	24.06.2006	Post Office	5000
7	K J Thankachan	156037	18.03.2006	Post Office	1550
8	K J Thankachan	156038	18.03.2006	Post Office	1100
9	K J Thankachan	156039	18.03.2006	Post Office	1100
10	PC Varghese	57AA936692	30.08.2007	Post Office	100
11	PC Varghese	32BB520956	30.08.2007	Post Office	500
12	PC Varghese	35DD936599	16.09.2008	Post Office	5000
13	PC Varghese	57AA936729	19.01.2009	Post Office	100
14	PC Varghese	57AA936730	19.01.2009	Post Office	100
15	PC Varghese	58AA936728	17.03.2009	Post Office	100
16	Dileepan MK	69CC250075	09.07.2009	Post Office	1000
17	PC Varghese	13AB996834	24.07.2009	Post Office	1000
18	Dileepan MK	71CC156350	19.04.2010	Post Office	1000
19	Shaji PR	57AA231745	29.04.2010	Post Office	100
20	Shaji PR	57AA231744	29.04.2010	Post Office	100
21	Shaji PR	57AA231746	29.04.2010	Post Office	100
22	PC Varghese	34BB612850	02.06.2010	Post Office	500
23	PA Sabu	71CC156714	20.08.2010	Post Office	1000
24	PA Sabu	71CC156715	20.08.2010	Post Office	1000
25	Paul VD	19463	12.08.2011	Post Office	1500
26	PC Varghese	GHP000293	06.09.2011	Post Office	2100
27	GO Thomas	78CC566783	08.11.2011	Post Office	1000
28	GO Thomas	78CC566784	08.11.2011	Post Office	1000
29	GO Thomas	78CC566773	08.11.2011	Post Office	1000
30	GO Thomas	78CC566774	08.11.2011	Post Office	1000



31	GO Thomas	78CC566775	08.11.2011	Post Office	1000
32	GO Thomas	78CC566776	08.11.2011	Post Office	1000
33	GO Thomas	78CC566777	08.11.2011	Post Office	1000
34	GO Thomas	37BB190012	08.11.2011	Post Office	500
35	GO Thomas	37BB321668	26.07.2012	Post Office	500
36	PA Sabu	H180927	27.12.2012	Post Office	2500
37	PA Sabu	425400R00003616	23.03.2013	Post Office	2750
38	PA Sabu	425400R00003607	23.03.2013	Post Office	1000
39	PA Sabu	425400R00003605	23.03.2013	Post Office	1000
40	PA Sabu	425400R00003634	23.03.2013	Post Office	1700
41	PA Sabu	425400R00003643	23.03.2013	Post Office	1000
42	PA Sabu	425400R00003999	22.04.2013	Post Office	3000
43	PA Sabu	425400R00004013	22.04.2013	Post Office	2750
44	PA Sabu	425400R00004004	22.04.2013	Post Office	3000
45	PA Sabu	425400R00004192	18.05.2013	Post Office	1500
46	Dixon John	486333	30.05.2013	Post Office	2000
47	Thomas PV	J206518	12.12.2014	Post Office	1500
48	M/s Industrial Engineers	37607	12.01.2015	Post Office	8250
49	M/s Industrial Engineers	190014	24.06.2015	Post Office	7000
50	Moosakutty KM	1987928	17.09.2015	Post Office	5000
51	Moosakutty KM	1987930	17.09.2015	Post Office	3750
52	Moosakutty KM	1987929	17.09.2015	Post Office	3500
53	Moosakutty KM	1987931	17.09.2015	Post Office	3250
54	KA Joy	28075	14.10.2009	Post Office	4600
55	Paulson Chacko	5001699	18.06.2013	Post Office	
56	Jessy MA	1040998	07.06.2012	Post Office	6600
57	KM Baby	21238	09.08.2005	Post Office	1600
58	CG Suresh	60DD263516		Post Office	5000
59	CG Suresh	78CC587592		Post Office	1000
60	CG Suresh	78CC566183		Post Office	1000
61	CG Suresh	78CC566182		Post Office	1000
62	CG Suresh	78CC566247		Post Office	1000
63	CG Suresh	78CC566248		Post Office	1000
64	Paul VO	95DD608784		Post Office	5000
65	Paul VO	95DD608783		Post Office	5000
66	Paul VO	95DD608782		Post Office	5000
67	Paul VO	95DD608785		Post Office	5000
68	Paul VO	95DD608083		Post Office	5000
69	AL Baby	15134		Post Office	10000
70	AL Baby	15135		Post Office	10000
71	M/s National Electricals	321192829		Post Office	10000
72	Joshy PT	67375560399	09.09.2016	Bank	3500
73	Joshy PT	67375560399	09.09.2016	Bank	3500



74	Dileepan MK	3440981	29.09.2016		2000
75	Dileepan MK	3440979	29.09.2016		2000
76	Dileepan MK	3440980	29.09.2016		2000
77	Dileepan MK	67382420411	25.11.2016	Bank	10000
78	TR Shaji	K348148	29.11.2016		3000
79	PJ Joshi	67385822837	27.12.2016	SBT Angamaly	4500
80	PJ Joshi	67385822860	27.12.2016	SBT Angamaly	3300
81	PV Thomas	67393083708	18.02.2017	Bank	2000
82	PX Paul	2082834			2300
83	PX Paul	2082835			1400
84	PX Paul	2082836			1300
85	PX Paul	660996-431		CSB Aluva	2500
86	PX Paul	660996-432		CSB Aluva	1500
87	PX Paul	660996-470		CSB Aluva	1000
88	Shaju TS	266686	1.08.2009	TSB Angamaly	5000
89	PX Paul	2190138	20.09.2019	Bank	2000
90	PX Paul	2190136	20.09.2019	Bank	1600
91	PX Paul	3000263	17.10.2019	Bank	1500
92	PX Paul	3000298	8.11.2019	Bank	3000
EMD 1	PC Varghese	4208		PNB	1500
2	CG Suresh	234099		CSB Aluva	2500
3	CG Suresh	234081		CSB Aluva	900
4	PC Varghese	35DD936599		NSC	5000
5	PC Varghese	NSC 8 Nos		NSC	2500
6	Paulson Chacko	5001685	11.06.2013	NSC	4200
7	Dixon John	486333			2000
8	Davis EJ	34619		SIBank	900
9	Davis EJ	348620		SIBank	1800
10	M/s Ideal Electricals	19330		EDCB	2000
11	M/s Industrial Engineers	37601	17.11.2014	EDCB	4250
12	Ajith Plastics	37602	17.11.2014	EDCB	4250
13	Moosakutty KM	1987668	23.06.2015	CSB	2200
14	Moosakutty KM	1987669	23.06.2015	CSB	2500
15	M/s FSS united	897593	07.04.2017	SBT Angamaly	3500
16	PX Paul	2082701	22.09.2017	CFD	2000
17	PV Thomas	37235817159	13.10.2017		1400
	Total				292200

PH Subdivision Perumbavoor

SI No	Name	Details of instrument	Date	Bank/PO	Amount
1	KV Poullose	19092	11.11.2008	PBR Urb Co.op Bank	700
2	Johny M	21704	28.10.2008	Post Office	1800



3	Johny M	183753	20.11.2006	SBT PBR	1000
4	PD John	18689	24.07.2008	PBR Co Op Bank	900
5	P V Piyos	3 Nos	28.12.2009	KVP	2000
6	PK Mathai	2 Nos	7.01.2010	NSC	5500
7	M/s D&T Electricals	719024		CSB Aluva	3300
8	M/s D&T Electricals	719634	17.03.2010	CSB Aluva	5900
9	MJ Job	2 Nos	07.07.2010	BOI FD	3100
10	MJ Job	2 Nos	07.07.2010	BOI FD	3100
11	MJ Job	2 Nos	30.07.2010	North Malabar Gr Bank	2200
12	Johny M	21705	08.06.2011	Post Office PBR	2800
13	Johny M	C7AA015264267	26.05.1998	Post Office PBR	2000
14	Johny M	21527		Post Office PBR	3000
15	Johny M	535206	05.06.2000	Post Office PBR	1000
16	Johny M	21641		Post Office PBR	2600
17	Johny M	15266	26.05.1998	Post Office PBR	1000
18	Johny M	21707		Post Office PBR	800
19	MJ Thomas	1126	29.06.2011	BOI FD	1300
20	AP Jacob	218323		NSC	500
21	AP Jacob	218322		NSC	500
22	AP Jacob	218321		NSC	500
23	AM Thomas	938798	31.05.2008	NSC	5000
24	AM Thomas	2024	13.06.2013	PBR Urb Co.op Bank	3500
25	Select Electro Craft	5055338		Post Office	1400
26	Select Electro Craft	do		Post Office	925
27	Select Electro Craft	do		Post Office	1425
28	Select Electro Craft	do		Post Office	500
29	Select Electro Craft	do		Post Office	500
30	Select Electro Craft	do		Post Office	500
31	Select Electro Craft	do		Post Office	500
32	Select Electro Craft	do		Post Office	500
33	Select Electro Craft	do		Post Office	500
34	NV Poullose	2 Nos	19.12.2013	NSC	2000
35	NV Poullose	218357	19.12.2013	NSC	500
36	NV Poullose	943105	19.12.2013	NSC	1000
37	TA Meethiyam	2024	04.08.2012	PBR Urb Co.op Bank	4500
38	TA Meethiyam	1016989	26.05.2014	SBT	10000
39	TA Meethiyam	1018621	20.05.2015	PBR Urb Co.op Bank	4000
40	TA Meethiyam	1024483	07.05.2018	PBR Urb Co.op Bank	2500
41	TA Meethiyam	1024482	07.05.2018	PBR Urb Co.op	3500



				Bank	
42	TA Meethyan	1024481	07.05.2018	PBR Urb Co.op Bank	3500
43	Sabu Paul	1024532	23.06.2018	PBR Urb Co.op Bank	1700
44	TA Meethyan	38134398501	18.12.2018	SBI	3000
45	Jijo Elias John	406585	2.04.2019	TSB	600
46	TA Meethyan	271680	1.11.2019	TSB	4300
47	TS Shaju	840765	5.02.2018	DD SBI	2350
48	PS Mukundan	840766	5.02.2018	DD SBI	2350
49	Gireesh PB	2102	12.02.2019	BOI DD	300
50	Joshya PT	K496001		KVB TD	1100
51	AP Gaganan	260093019	8.11.2019	UBI	1100
52	TA Meethyan	1000983	18.11.2011	FD	2000
53	TA Meethyan	1000981	18.11.2011	FD	3250
54	TA Meethyan	1000982	18.11.2011	FD	2500
55	MJ Thomas	531	3.11.2011	FD BOI	5000
56	TS Mathew	509	3.11.2011	FD BOI	2500
57	Remani S Nair	56BB745766	28.12.2011	KVP	5000
58	TA Meethyan	1014376	28.02.2011	Urb co op bank	6000
59	Remani S Nair	3 Nos	5.08.2010	FD	4000
60	Remani S Nair	4 Nos	22.09.2008	KVP	3000
61	Remani S Nair	430664	22.09.2008	KVP	1000
62	TA Meethyan	1003103	7.08.2012	Urb co op bank	5200
63	TA Meethyan	67225072825	27.05.2013	Term Dep SBI	5000
64	Ideal Electricals	975777	7.04.2012	EDCB	2000
65	PY Piyos	2 Nos			3500
66	Dineesh Electricals	1017111	24.10.2014		1500
67	Dineesh Electricals	1018304	30.03.2015	FD	900
68	AK Electricals	1018303	30.03.2015	FD	900
	Total				162300

HW Subdivision Aluva

Sl No	Name	Details of instrument	Date	Bank/PO	Amount
1	M/s Power tools	2 Nos	30.03.2012		15000
2	M/s Pee Gee & co	485485	4.07.2012	UBI	3100
3	KM Sabu	4041	5.07.2012	Post Office	5000
4	Viji Elias	5001649	13.05.2013	Post Office	6000
5	K Unnikrishnan Nair	5001641	29.04.2013	Post Office	3600
6	M/s Pee Gee & co	338036	15.10.2015	DD UBI	9400
7	M/s Delta Engineering	2 Nos	20.11.2015	Allahabad bank	5100
8	KM Sabu	5001650	13.05.2013	post Office	6400
9	M/s Classic Electricals	582357	25.02.2016	Ind bank	5400
10	M/s Delta Engineering	51393	2.05.2016	PNB	8600



11	M/s Pee Gee& co	4 Nos		Aluva Urb Co Op Bank	16700
12	TS Shaju	64714012	29.06.2016	Post office	10600
13	M/s Pee Gee& co	2 Nos	18.09.2012	UBI/PNB	12600
14	M/s Classic Electricals	937899	21.10.2016	SBI Edathala	7500
15	TD Sebastian	67398126079	18.04.2017	SBI Aluva	5000
16	M/s Classic Electricals	2 Nos	1.7.2016	SBI Edathala	6500
17	M/s Classic Electricals	6736670878	1.7.2016	SBI Edathala	7200
18	KM Sabu	2 Nos	20.12.2016	SBI Aluva	5000
19	M/s Pee Gee& co	2319	26.5.2016	PNB	16600
20	KM Sabu	3022751493	24.02.2016	Post Office	7600
21	M/s Delta Engineering	729976	16.11.2018	SBI Kochi	7600
22	KM Sabu	3 Nos	13.03.2018	CSB	5250
EMD23	Dixon John	4580027	03.03.2004	UBI	4300
24	JR Electricals & Engineering	19647	25.04.2012	EDCB	900
25	M/s Shyju Electricals	3989		Post Office	1800
26	M/s Tusker Industries	1008665	04.07.2012	EDCB	1800
27	M/s Tusker Industries	1008940	18.09.2012	EDCB	1700
28	TD Sebastian	19839	31.12.2012	EDCB	3100
29	TD Sebastian	19874	26.12.2012	EDCB	3800
30	M/s Geetech	5654948	20.11.2006	SBT Aluva	2500
31	MB Venugopalan	1482467	5.03.2014	CSB	2700
32	K Unnikrishnan Nair	1482466	4.03.2014	CSB	2700
33	M/s Pee Gee& co	2346	18.06.2016	PNB	5600
34	M/s Classic Electricals	582557	20.06.2016	Indian Bank	3800
35	M/s Friends Electricals	582556	20.06.2016	Indian Bank	3800
36	M/s Classic Electricals	937368	14.01.2016	SBI Aluva	3000
37	M/s Friends Electricals	582293	14.01.2016	Indian Bank	3000
38	M/s Friends Electricals	937598	26.04.2016	SBT Aluva	3300
39	M/s Classic Electricals	937599	26.04.2016	SBT Aluva	3300
40	M/s Pee Gee& co	2355	18.06.2016	PNB	7400
41	M/s Pee Gee& co	2911	08.06.2018	PNB	3600
42	Srimat Engineering	9078	08.06.2018	Synd Bank	3600
43	M/s Pee Gee& co	2920	19.06.2018	PNB	3100
44	M/s Delta Engineering	51751	28.06.2018	PNB	2000
45	M/s Cochin Spares	33471713	21.06.2018	UBI	2000
46	M/s Delta Engineering	51322	04.12.2015	PNB	4300
47	M/s Arun Engineering Co.	51321	04.12.2015	PNB	4300
48	TD Sebastian	2157989	13.03.2018	CSB	3200
49	KM Sabu	2157083	23.11.2018	CSB	2500
50	TD Sebastian	2157084	23.11.2018	CSB	2500
51	TD Sebastian	2157085	23.11.2018	CSB	1750



52	TD Sebastian	2157237	21.01.2019	CSB	300
53	M/s Pee Gee& co	1395	19.01.2019	PNB	5800
54	M/s Pee Gee& co	1401	19.01.2019	PNB	6800
55	M/s Pee Gee& co	10854	11.07.2019	PNB	15150
56	KM Sabu	1987796	04.08.2015	CSB	2300
57	TD Sebastian	1987798	04.08.2015	CSB	2300
58	KM Sabu	2157595	05.10.2018	CSB	5000
59	TD Sebastian	67385224265	20.12.2016	SBI	2000
60	Fasaludeen VK	38909462929	6.11.2019	SBI	6000
61	Latheef VI	38909462384	6.11.2019	SBI	6000
	Total				318750

II Non - Remittance of Centage charges

As per order No. KWA/JB/P2/663/17 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 non compliance of direction from the Managing Director is brought to your notice. 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	40085162	3644105
2021-22	LSGD	100268543	9115322
		14,03,53,705	1,27,59,427

The total amount of Centage charges for the previous periods also may also be calculated, initiate corrective measures and intimated to audit.

III Bank Reconciliation

As per Accounts Manual Vol.V Para 6, Bank Reconciliation shall be done on a monthly basis in CB 25. Such reconciliation shall be based on the bank statement and pass book which comprises of tracing of entries in the cash book with bank statement. Cash book shall be rectified properly and post reconciliation entries monthly.

On verification of the Bank Reconciliation statement of ARUs the following points were noticed.

a) PH Division, Aluva

A/C No. 67150602007

As per the bank reconciliation statement for 03/2022 of PH Dn Aluva. the following amounts are seen unsettled for the last few months.



Amount credited by bank but not accounted :

26.05.2017: ₹52080/-

31.03.2018: ₹103560/-

31.03.2018: ₹108168/-

15.09.2021: ₹1802/-

09.12.2021: ₹.44552/-

Total : ₹310162/-

The above amounts are repeatedly showing in the statement instead of making necessary reconciliation entries .This may be verified and the amount may be accounted properly

The following Cheques are seen as uncashed after the lapse of two years.

Chq No.506986 dated 3.05.2020: ₹19068/-

Chq No. 506999 dated 4.07.2020: ₹7132/-

The above cheques outdated and the same may be re credited

A/C. No. 5704438459 (Non – operative account)

Bank reconciliation statement shows that an amount of ₹5719 /-is debited towards bank charges. More over an amount of ₹ 649/-towards account keeping charges is seen debited every month. Bank authorities may be addressed in this regard to exempt from account keeping charges. Further an amount of ₹1304/-is seen credited by bank. This may be verified and the fact intimated the audit.

A/C. No. 67244104108 JJM account)

Amount credited by bank but not accounted: ₹56797/-The amount is credited on 20.06.2022 through PFMS. The reason for not accounting the amount may be reported. Further bank charges of ₹4699/- debited by bank is not seen accounted. The same may be accounted and fact intimated.

A/C. No. 57044488812 Estt. account)

Amount credited by bank but not accounted: ₹26490/-This amount is seen as unaccounted for the last 5 years. This may be verified and accounted ant the fact intimated to audit.

b)PH Sub Division,Aluva

A/C No. 57044488834

₹1633/- is shown as difference in bank statement and Cheque memo register from 07/2019 onwards

A/C No. 67151393761

This account seems inoperative for a long period. The reason for maintaining such an inoperative account for long period may be intimated. Further..

a)An amount of ₹119/-is seen debited as bank charges

b)An amount of ₹1844/-is seen credited as interest

IV Non settlement /Belated settlement of Temporary advance in PH Subdivisions

As per Article 99 of KFC Vol I and related GO(P) No. 417/11/Fin dated 4.10.2011,temporaryadvances sanctioned for meeting contingent expenditure of specific kind or on a specific occasion which should be adjusted by detailed bills and vouchers within three months and in case of default,interest @18% per annum shall be charged.In cases were temporary advance is not fully utilized,but the adjustment bill is submitted in time,interest @ 18% per annum will be charged on the unutilized portion of the advance from the date ofdrawl to the refund of advance. It is noticed



that some of the officers were not settled the temporary advance in time. Moreover further amount allowed without settling previous advances taken.

PH Subdivision Aluva

Pipeline Section Aluva

Sri KV Sabu, Asst Engineer

Date	Cheque	Amount	Settlement details
Belated settlement			
22.09.2013	118807	5000	Mar-14
25.06.2014	670749	10000	Dec-14
14.05.2015	739937	5000	Nov-15
15.04.2016	531367	15000	Mar-2017
13.06.2016	848144	30000	Mar-2017
22.05.2017	814094	20000	Feb 2018
22.08.2017	275725	30000	Mar-18
Total		95000	

Sri VineeshP, Asst Engineer

Date	Cheque	Amount	Settlement details
Belated settlement			
15.09.2018	360716	10000	Mar-19
Total		10000	

Smt Soumya Sukumaran, Asst Engineer

Date	Cheque	Amount	Settlement details
Belated settlement			
09.04.2019	088052	23000	Jan-20
2.05.2019	088067	10000	Jan-20
22.05.2019	088087	10000	Jan-20
Total		33000	

PH Section No II Aluva

Sri Vineesh P, Asst Engineer

Date	Cheque	Amount	Settlement details
Belated settlement			
09.04.2019	088051	20000	Jan-20
09.07.2019	870763	10000	Jan-20
06.05.2020	367788	10000	Oct-20
20.05.2020	367809	10000	Nov-20
Total		32000	

Smt Soumya Sukumaran, Asst Engineer

Date	Cheque	Amount	Settlement details
Belated settlement			



28.05.2020	367808	15000	Nov-20
09.12.2020	894731	50000	Aug-21
02.02.2021	530858	10422	Aug-21
Total		75422	

PH Subdivision Vadakekara

PH Section Kariyad

Sri Abdul Kather PA

Date	Cheque	Amount	Settlement details
Belated settlement			
18.05.2016	446861	15000	Mar-17
6.08.2016	466927	7147	Mar-17
05.09.2016	466946	10000	Mar-17
Total		32147	

PH subdivision Angamaly

PH Section Angamaly

Sri MK Reji, Asst Engineer

Date	Cheque	Amount	Settlement details
Belated settlement			
18.03.2020	317686	40000	Aug-20
23.04.2021	653722	20000	Sep-21
Total		60000	

Sri Akhilnath NU, Asst Engineer

Date	Cheque	Amount	Settlement details
Belated settlement			
16.09.2021	728763	20000	Mar-22
08.10.2021	728783	22500	Mar-22
20.11.2021	779121	15000	Mar-22
Total		57500	
07.04.2022	832965	20000	Not Settled
17.05.2022	893247	20000	Not Settled
07.06.2022	893276	20000	Not Settled
Total		60000	

HW Section Chowara

Smt CV Sheeba, Asst Engineer

Date	Cheque	Amount	Settlement details
01.04.2022	832959	25000	Not Settled
17.05.2022	893246	25000	Not Settled
07.06.2022	893275	25000	Not Settled



PH Subdivision Perumbavoor

PH Section, Perumbavoor

Sri TV Poulse, Asst Engineer

Date	Cheque	Amount	Settlement details
27.10.2021	750099	5000	Not settled
23.04.2022	CTS072920	30000	Not settled
25.04.2022	CTS096252	50000	Not Settled
Total		85000	
Date	Cheque	Amount	Settlement details
Belated settlement			
09.12.2021	850478	25000	May-22
18.01.2022	850507	30000	May-22
05.03.2022	850531	30000	Oct-22
17.03.2022	850540	30000	Oct-22
12.04.2022	CTR950873	30000	Oct-22
Total		145000	

PH Section Kunnathunad

Sri AmjithaMM, Asst Engineer

Date	Cheque	Amount	Settlement details
Belated settlement			
25.10.2021	850525	20000	Mar-22
10.09.2021	750057	15000	Mar-22
25.10.2021	750097	15000	Jun-22
09.02.2022	850525	20000	Jun-22
Total		70000	

PHSection Kuruppampady

Smt.Reena Xavier, Asst Engineer

Date	Cheque	Amount	Settlement details
22.09.2021	750062	10000	Not Settled

HW Subdivision Aluva

HW Section Aluva

Smt. Reena Xavier, Asst Engineer

Date	Cheque	Amount	Settlement details
Belated settlement			
06.04.2018	285997	10000	Sep-18
03.05.2018	286001	10000	Sep-18
16.05.2018	286004	10000	Sep-18
31.05.2018	286006	10000	Sep-18
Total		40000	



Date	Cheque	Amount	Settlement details
Belated settlement			
25.06.2018	286014	15000	Feb-19
03.08.2018	286023	22000	Feb-19
Total		37000	

V Stock Verification Reports – Non realization of finalized liabilities

1) Stock Verification Report for the period 2004 and 2008

The Stock Verification Report of 2004 and 2008 was finalized and liabilities were fixed to the concerned. But no realization of the liability has been initiated from the Division. Subsequently the Para was carried over to the LAR of Head Office

Sl no	Office	Year	Amount	Remarks
1	PH Division Aluva	2004	7,94,463	C/o to LAR 2009-10 of HO
2	Pr.Division Perumbavoor	2004	23,53,556	C/o to LAR 2009-10 of HO
3	PH Division Aluva	2008	1,05,373	C/o to LAR 2012-13 of HO
4	Pr.Division Perumbavoor	2008	28,65,571	C/o to LAR 2012-13 of HO

Pending Paras and liable officers in SVR 2017

1. Sri. T V Poulouse-Para II(f) ,XI(b) -
2. Smt Hitha K S -Para IV(c)
3. Sri Anil K Augustine-Para V(c)
4. Smt. Sheela Joy-Para VII(a),VIII(d)
5. Sri M E Ouseph,- Para VI(b),VII(b),VIII(c),II(f)
6. Sri.P V Muraleedharan-Para XI(a)
7. Sri Mohammed A A-Para XII(a)
8. Sri Abdul Khader,Para XII(b)
9. Sri. P C Sukumaran-Para XIII(a)
10. Sri .Francis Joseph-Para XIII(b)



VI JJM works - Improper accounting of connection fees, resulting shortage in JJM

Expenditure

On verification of the cash book and connected records, it is noticed that funds received towards connection fees for providing FHTCs under JJM works are not booked as capital expenditure in the respective JJM works. As a result of this, the total cost of the works will be reduced and the amount spent on the works will not be reflected in the expenditure. Urgent necessary action may be taken to verify the details of connection fees received and do necessary corrective steps to rectify the errors, and fact reported to audit.

VII Non- Collection of additional performance guarantee- Undue benefit to the contractor

Name of work: JJM Vadakkekara panchayath- part I – Improvement of water treatment plant- Supply and erection of 600 HP VT motor pump set in RWPH having discharge of 2736 m3

PAC: ₹ 6779168/-

Agreement No. 38/2022-23 dt. 14-09-2022

Name of contractor: M/S. SRI royal Electricals

Ref: A3-2022/3066

The above work was awarded to M/s. SRI Royal Electricals vide selection notice No. A3-2022/3066 dated 22/08/2022 of the Executive Engineer, PH Division, Aluva. As per the work order it is specifically mentioned that an amount of ₹ 6,82,400/- (Rupees Six lakhs eighty two thousand four hundred only) to be deposited as performance guarantee, since the work was quoted 18.23% below the estimate amount. But on verification of the file and Agreement register, it is seen that the agreement is seen executed without obtaining the additional performance guarantee as mentioned in the work order. As per the tender condition the performance guarantee, and additional performance guarantee is a mandatory requirement in the case of works awarded below 10% of the tendered PAC, violation of the provision may be explained.

VIII Irregular sanctioning of Time Bound Higher Grade

On the verification of the service book of Smt. ND Rethy, LD Clerk, it is noticed that the incumbent is availed 53 days Leave Without Allowance on personal ground during the period from 20/09/2010 to 01/12/2011 in various stretches. But while sanctioning Time Bound Higher grade on completion of 15 years of service the LWA period is not seen deducted from the total qualifying service.

Date of joining : 21/10/2000 AN

TBHG on completion of 8 years of QS : 22/10/2008 FN

TBHG on completion of 15 years of QS : 22/10/2015 FN

The Time Bound Higher grade sanctioned to the incumbent without deducting the LWA period is irregular. Necessary corrective steps may be taken and excess pay, if any paid may be recovered.

IX Irregular sanctioning of Earned Leave Surrender

On the random verification of the service books of the following incumbents, it is noticed that the Earned Leave Account of the incumbent for the first year is calculated @1/11 which is irregular.

1.Sri Praveen KG, Operator

2.Sri. Abdul Azees KA, Operator

The incumbents are eligible to earn the leave @1/22. Similar cases if any may be reviewed. This may be verified and excess leave salary claimed if any, may be recovered and intimated.

X Irregular sanctioning of Special Conveyance allowance to employees on supernumerary post

Special Conveyance Allowance to physically handicapped employees working in supernumerary



post was sanctioned vide GO(P) No 126/2021/Fin dated 12.09.2021. The date of effect was from the date of Order only. But on verification of the service books of employees of PH subdivision Angamaly , it is noticed that two employees of such category, is claiming the allowance .

SI No	Name of employee	Designation	Date of entry in service
1	Sri Issac poulose	LD Clerk	01.11.2013 FN
2	Sri T K Sasi	Mazdoor	19.03.2018 FN

Amount irregularly claimed prior to the Order shall be recovered and intimated

XI Non remittance of accrued interest to Head office Account

On verification of trial balance for the year 2019-20,2020-21 and 2021-22 ,the following amounts are seen credited towards accrued bank interest as furnished below.

PH Division Aluva

SI No	Financial year	Interest credited
1	2020-21	12,00,388
2	2021-22	17,22,362
		29,22,750

PH Subdivision Perumbavoor

SI No	Financial year	Interest credited
1	2019-20	14,408
2	2020-21	6,213
3	2021-22	10,035
		30,656

PH Subdivision Vadakkekara

SI No	Financial year	Interest credited
1	2019-20	15,650
1	2020-21	18,445
2	2021-22	28,693
		62,788

An amount of **₹30.16 lakh** may immediately be remitted to the Head office account

XII 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 are as follows:-

Office	Balance
PH Division Aluva	₹44640
PH Subdivision Perumbavoor	₹703
PH Subdivision Vadakkekara	₹4835
HW Subdivision Aluva	₹3389
Total	₹53,567

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

XIII Inaction in collecting huge revenue arrears

On verification of eabacus software, 36 live connections under the Division are having arrears above one lakh. Most of them are Govt buildings



SI No	Consumer No.
PH Section Aluva	
1	ALM/7960/N
2	ALM/6625/D
3	ALM/5280/N
4	ALM/1606/N
5	ALM/2954/N
6	ALM/3773/N
7	ALM/1965/N
8	ALM/2622/N
9	ALM/11/N
10	ALM/640/N
11	CHK/4051/N
12	CHK/5610/N
13	CHK/1273/N
14	EDA/777/D
15	KZU/2798/N
16	KZU/6811/N
17	UCC/594/N
18	UCC/511/N
19	ALM/4869/N
PH Section Nedumbassery	
1	NED/20/I
2	NED/1596/I
PH Section Perumbavoor	
1	PBR/305/N
2	PBR/4264/N
3	VKM/1543/D
4	PBR/4068/N
5	PBR/5365/N
6	PBR/218/N
7	PBR/3117/D
8	NER/2/N
PH Section Angamaly	
1	AGM/394/N
2	KA1/852/N
3	AYP/720/N
4	MYT/1650/N
5	MYT/1448/N

The arrears of these connections comes to ₹40 lakhs. Strict action may be taken to collect the arrears immediately.



XIV Trial Balance

PH Division Aluva

2825 (LIC/SLI)

An amount of Rs. 156475/- is showing as credit balance in this account. The reason for showing huge balance in this account may be explained.

2826 (Professional tax)

Rs. 68483/- is showing as credit balance towards professional tax collected. The reason may be explained.

The following accounts is showing credit/debit balance

- 2829(statutory employee deduction) Rs.17253/-Cr.Balance
2832(ST on sale of gunny bags) Rs 968/-Cr.Balance
2833(ST on material issue)Rs. 8799/-Cr.Balance
2834(ST on tender sales) Rs. 85078/-Cr.Balance
2839(ST on other sales)Rs. 12991/-Cr.Balance
2841(TDS from contractors)Rs.330635/-Dr.Balance
2843(TDS from employees)Rs.325630/-Cr.Balance
2895(Labour welfare fund)Rs.143566/-Cr.Balance
2899(other dues)Rs.134245/-Cr.Balance
9211(Control Account Collections): Rs. 11396/- Credit Balance
9212(Control Account Capital Exp. materials): Rs. 12537/- Credit Balance
9211(Control Account Capital Exp.Others): Rs. 104818/- Credit Balance

Part III

Outstanding Local Audit Paras

SI No	Year	Pending
1	2011-12	2
2	2013-14	1
3	2014-15	2
4	2015-16	2
5	2017-18	6
6	2018-19	8
7	2019-21	5
8	2021-22	10
	Total	36

Based on the Audit Committee discussions, direction has been issued to the concerned to prepare the replies and submit to RAO 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.

The document is digitally approved. Hence signature is not needed.

