

# KERALA WATER AUTHORITY

Internal Audit Wing  
Internal Audit Report  
PH CIRCLE, KOLLAM

PERIOD OF AUDIT : 07.02.2023 TO 13.02.2023

PERIOD COVERED : 01.04.2012 TO 31.03.2022

## Audit Team

SRI. T K ABDUL BASHEER, INTERNAL AUDITOR  
SMT. LAKSHMY R, DIVISIONAL ACCOUNTS OFFICER  
SRI. S V SIVAKUMAR , HEAD CLERK  
SRI. SREEJITH S, HEAD CLERK

## Part I

### A. Introduction

PH Circle Kollam consists of three Divisions, viz PH Division Kollam, PH Division, Kottarakkara and Project Division Kollam

### B Officers incharge

#### Appendix A

### C Financial Analysis

Year	2019-20 ( in Lakhs)	2020-21 ( in Lakhs)	2021-22 (in Lakhs)
<b>Estt Expenditure</b>	154.00	142.20	308.20
<b>Contingencies</b>	0.81	0.72	01.65

## Part II

### A. Significant Audit Finding

Nil

### B 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 Circle Kollam 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 ₹157lakh.

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



SI No	Name	Details of instrument	Date	Bank/PO	Amount
<b>EMD</b>					
1	PT CHACKO	TERM DEPOSIT -1097	27-12-1978	TREASURY	17650
2	K.KOCHURAMAN	TERM DEPOSIT -016395	08-11-1979	TREASURY	18200
3	K. SUKUMARAN NAIR	FDR 77165/37/80	21-03-1981	-	10450
4	HINDUSTAN ELECTRICAL AND BEARING	DR NO.843804	08-12-1981		2000
5	PT CHACKO	TB NO.003723	29-11-1982		2000
6	K.RAVEENDRAN	TSA.1483	21-01-1983	TREASURY	10650
7	DW SHAN	TSA 3930	03-03-1983	TREASURY	12000
8	PT CHAKO	FDR No.004722	28-10-1983	TREASURY	20000
9	PT THOMAS	FDR.No.003754	13-04-1984		20000
10	TN VIKRAMA PANIKER	FDR.NO056986	17-04-1984		23900
11	PT CHAKO	FDR.NO.004732	30-05-1984		9500
12	PATHROSE GEORGE	FDR.NO003760	04-07-1984		31800
13	K KOCHU RAMAN	TS.NO.203233	31-10-1984		31700
14	M/S INDUS ENGINEERING	DR.NO.33933/7847	13-02-1985		950
15	M/S INDUS ENGINEERING	DR NO .339332/7848	13-08-1984		950
16	M/S INDUS ENGINEERING	DR NO .339333/7849			950
17	VINODLAL	DR.NO.041335	12-02-1985		20500
18	V.GOPALAKRISHNAN	DR.NO.003773	18-02-1985		44400
19	SREEVALSA TRADING	FDR.136817	03-02-1987		600
20	JAYANTHI AGENCIES	FDR.NO.202/87	20-05-1987	NEDUNGADI BANK	2850



21	JAYANTHI AGENCIES	FDR.NO.203/87	20-05-1987	NEDUNGADI BANK	2800
22	JAYANTHI AGENCIES	FDR.NO.204/87	21-05-1987	NEDUNGADI BANK	1850
23	GKS & CO	FDR.180444	12-06-1987	NEDUNGADI BANK	7100
24	V.GOPALAKRISHNAN	TFD1527/059986	18-06-1987		21000
25	VINODLAL	FDR NO. 1560/060020	24-09-1987		14800
26	M/S GEEM ENTERPRISES	FDR.NO034382113187	06-10-1987		3200
27	R. MADHUSOODHAN NAIR.	TSA557	21-06-1989	TREASURY	18600
28	S.K.IRON FOUNDRY AND ENGG	DR.NO.356839	03-07-1989	CANARA BANK	2250
29	K.RAVEENDRAN	TSA.1292	25-09-1989	TREASURY	81500
30	G.GOPALAKRISHANAN	TSA7854	29-12-1990	TREASURY	76000
31	M/S PRAVEEN TRADING CO	SAMARDHI DEPOSIT. NO.875322/4146	09-04-1991	DENA BANK	2100
32	K.SHAHUL HAMEED	TSA.8148	19-04-1991	TREASURY	28000
33	K.RAVEENDRAN	TSA.1032	25-05-1991	TREASURY	55000
34	P.ANJU RAJU	TSA.8215	23-05-1991	TREASURY	33300
35	V.GOPALAKRISHNAN	TSA.47	09-07-1991	TREASURY	54500
36	R.GOPALAKRISHNA PILLAI	TSA.8337	15-10-1991	TREASURY	8200
37	K.SHIVA DASAN	BHADRADA. NO.310503	12-12-1991	TREASURY	6700
38	P.T.CHAKO	BHADRADA. NO.351415	07-10-1992	TREASURY	31000
39	V.GOPALAKRISHNAN	TSA.41	15-02-1993	TREASURY	53200
40	ESKEY INDUSTRIAL ENTERPRISES.	FDR.675707	10-09-1993		5400
41	K.RAVEENDRAN	TSA.2460	23-02-1995	TREASURY	15900
42	K.RAVEENDRAN	TSA.1130	26-06-1995	TREASURY	28400
43	M.C.MATHEW	3 NOS.--		POSTOFFICE	30000



44	P.T.CHAKO	10.NOS	23-11-2004	POSTOFFICE	100000
45	THE INDIAN HAME PIPE COMPANY	TSA.11813	01-07-2005	TREASURY	100000
46	S.THANKAPPAN	TSA.1564	21-04-1984	TREASURY	21050
47	P.T.CHAKO	SSSA.222132	04-05-1980		28400
48	P.N VIKRAMAPANICKER	TSD.016232	26-11-1981	TREASURY	20000
49	M/S GEEM ENTERPRISES	DR.NO.10005692788	05-03-1988		4000
50	M/S UNIVERSAL AGENCIES	DD.NO.521616	23-02-2013	SBT	22000
SECURITY DEPOSIT					
1	ROBIN MATHEW	TSA.57	23-04-2007	TREASURY	100000
2	PM.SUNNY	KVP. 2NOS.	30-08-2007	POSTOFFICE	100000
3	DOTTI.T.ULAHANNAN	7004457		POSTOFFICE	100000
4	VINODLAL	DR.NO.577284	15-02-2010	CANARA BANK	300000
5	TURBO SYSTEM& ENGINEERS	202687	26-07-2010	POSTOFFICE	40000
6	JALADHARA HYDRO POWERS	TD.67128004210		SBT ATTINGAL	100000
7	M/S SHAKTHI ENTERPRISES	TD203146		POSTOFFICE	55000
8	M/S V.S ASSOCIATES	TD.8506627107	22-03-2012	SBT KARUNAGAPPALLY	100000
9	SS. VIVEK & CO	TD.1658371	10-04-2012	DENA BANK	20000
10	SS. VIVEK & CO	RT.NO.1658374	10-04-2013	DENA BANK	
11	SS. VIVEK & CO	1658373	10-04-2012	DENA BANK	25000
12	SS. VIVEK & CO	1658372	10-04-2012	DENA BANK	20000
13	SS. VIVEK & CO	1658370	10-04-2012	DENA BANK	34000
14	KK.PUMPS	1658387	12-04-2012	DENA BANK	50000
15	KK.PUMPS	1658368	10-04-2012	DENA BANK	37000



16	KK.PUMPS	1656369	10-04-2012	DENA BANK	49000
17	SS. VIVEK & CO	1658594	05-04-2012	DENA BANK	42000
18	VINODKUMAR	279269	26-12-2012	IOB KARUNAGAPPALLY	93000
19	M/S AMRITHA ENTERPRISES	TD.672056	24-12-2012	SBT ATTINGAL	15000
20	C.MOHANDAS	67214262852	05-03-2013	SBI NEYATTINKARA	100000
21	M/S AMRITHA ENTERPRISES	011847		FEDERAL BANK ATTINGAL	55000
22	SS. VIVEK & CO	1658818	12-03-2013	DENA BANK	100000
23	MATHEW P ABRAHAM	67224966494	25-05-2013	SBT VALAKAM	300000
24	N.T KURIYAKOSE	FD.NO.091912	25-06-2013	FEDERAL BANK	300000
25	M/S KIRAN ELECTRICAL AGENCIES	TD.6722999207	27-06-2013	SBT TVPM	33500
26	M/S NEW CONSTRUCTION COMPANY	FDR NO.878194	02-08-2013	UNION BANK	300000
27	N.VINODLAL	FDR.NO.475624	24-09-2013	CANARA BANK	300000
28	CHICAGO CONSTRUCTIONS	TD.NO67246533113	30-09-2013	SBT PAPPANAMCODE	300000
80	K.RAJEEVE	TDNO.67227080	18-10-2013	INDIAN BANK ANCHAL	100000
81	MATHEW P ABRAHAM	TD. 6725072735	30-10-2013		300000
82	N.ANILKUMAR	TD.576249	26-03-2014		200000
83	MATHEW P ABRAHAM	TD.	05-06-2014	SBI	100000
84	MATHEW P ABRAHAM	TD.	05-06-2014	SBT VALAKAM	100000
85	P.C SHAJI	TDR.NO473885	23-06-2014	INDIAN BANK	300000
86	CHICAGO CONSTRUCTIONS	TSA.12660	25-07-2014	TREASURY	300000
87	CHICAGO CONSTRUCTIONS	TD.77077144	22-09-2014		300000
			19-12-	SRI	



88	MV.RAJEEV	TD.8626631586	10-12-2014	SBT KALAMASSERRY	300000
89	S.SUJAI	KD.NO716175	06-04-2015	CANARA BANK	300000
90	M.V.VISHWANATHAN	597925	23-05-2015	FEDERAL BANK ALUVA	300000
91	M.V.VISHWANATHAN	597924	23-05-2015	FEDERAL BANK ALUVA	300000
92	MATHEW P ABRAHAM	77062252434		SBT VALAKAM	100000
93	M/S MEKKATTUKULAM SALES CORPORATION	67325560853	15-06-2016	SBT KUNNAMKULAM	40000
94	M/S TOMCO	673260149	19-06-2015	SBI MUVATTUPEZZHA	300000
95	S.SHIVAPRASAD	TD.386366	22-08-2015	VIJAYA BANK	300000
96	BINU MATHEW	7701342369	05-10-2015	SBT EDATHUVA	300000
97	SOMAN NAIR	293773	10-12-2015	SOUTH INDIAN BANK	100000
98	TECHNO LINE ENGG	917252	27-01-2016	UBI KOTTIYAM	300000
99	P.C SHAJI	TD 30 NOS.		NSC	300000
100	MA FRANCIS	353820		FEDERAL BANK	300000
101	TECHNO LINE ENGG	AA32459017990	17-06-2016	TREASURY	300000
102	SOMAN NAIR	67368180486	14-07-2016	SBT SASTHAMANGALAM	100000
103	PAILY ABRAHAM	TD.3335355531	22-07-2016	POSTOFFICE	100000
104	SURESH BABU	T.D NO 24380		CANARA BANK	100000
105	K.THANKAPPAN	67570600826	01-08-2016	SBT NELLIMOODU	100000
106	M.V.JAYARAJ	FD.1803952	02-08-2016		
107	M.V.VISHWANATHAN	FDR.1356174	01-08-2016	FEDERAL BANK ALUVA	300000
108	M/S ASWATHY AGENCIES			SBT ATTINGAL	100000
109	PRADEEP.R	67375551691	09-09-2016	SBT SHASTHAMKOTTA	100000
110	VINOD KUMAR	TD.260720	28-10-2016	IOB KARUNAGAPPALLY	300000



111	M/S ANURAG ENGG	610137	19-11-2016	KARNADAKA BANK	300000
112	SOHAIL SHAMSUDEEN	772400	23-11-2016	AKKEBAN BANK	300000
113	SHAJI.S	67285082694	10-12-2016	SBT MAYYANAD	70200
114	SHAJI	0144017	19-12-2016	KOLLAM DCB	37800
115	M/S NIRMAN ELECTRICALS	67392140953		SBT PUTHANCHANTHA	100000
116	M/S KIRAN ELECTRICALS	7847025722		SBT NELLIMOODU	100000
117	M/S NANDHU & RADHA DEVELOPERS	TD.	01-03-2017	SBT CHATHANOR	100000
118	SIRAJUDEEN	JJ930344	23-03-2017	TREASURY	126300
119	SIRAJUDEEN	9303431	23-03-2017	TREASURY	72700
120	MK. HANZAR	67396735628		SBT ALUVA	300000
121	S.SUJAI	JJ930822		CANARA BANK	150000
122	SASIDHARAKURUP	TD397119		FEDERAL BANK PATHANAMTHITTA.	76100
123	R.SANTHOSH KUMAR	TD JJ 174274	18-08-2017	TREASURY	52100
124	S.SHIVAPRASAD	JJ1742621		TREASURY	1034000
125	E.SIRAJUDEEN	JJ174306		TREASURY	122000
126	M/S HYDRO ELECTRICAL SYSTEM	JJ174808	23-08-2017	TREASURY	155000
127	M/S ASWATHY AGENCIES	1084560799010500		TREASURY	632750
128	M/S LOTUS ENGG	JJ 908128	15-12-2017	TREASURY	268800
129	M/S V.S ASSOCIATES	JJ908194	22-12-2017	TREASURY	150000
130	S.RAJU	174678	23-01-2018	TREASURY	277000
131	SUNDAR LAL	JK.174938		TREASURY	89900
132	S.RAJU	JK.137074	14-02-2018	TREASURY	75000
133	R.SANTHOSH KUMAR	JL1307086	16-02-2018	TREASURY	152000
134	S.RAJU	JK137171	22-02-2018	TREASURY	313000
	Total				<b>15720450</b>



## II Release of Security Deposit -Undue benefit to the Contractor

On verification of the Security deposit register, it is noticed that some of the security deposits were released by substituting with new one. On further verification the SDs were pretty old as of 2012-13. The present status of the work/guarantee period is also not seen reported. If liability is existing against the contractor, the SDs could have been forfeited instead of substituting the same. If these were forfeited, the amount with upto date interest can be credited to NOA. The circumstances under which substitution effected and the present status of the guarantee period of the work may be reported.

<u>Sl No</u>	<u>Name of Contractor</u>	<u>Work</u>	<u>Details of Instrument</u>	<u>Release date</u>	<u>Substituted with</u>
1	M/s Vivek & Co	NABARD-RIDF Replacement of obsolete pumps and motors- RWSS to Kallumala.	Samardhi Deposit of RS.20000/- of Dena Bank.	13/12/2021	537631 dtd: 09/12/2021 Bank of Baroda.
2	M/s Vivek & Co	NABARD-RIDF Replacement of obsolete pumps and motors- RWSS to Elavoor	Samardhi Deposit of RS.25000/- of Dena Bank.	13/12/2021	537632 dtd: 09/12/2021 Bank of Baroda.
3	M/s Vivek & Co	NABARD-RIDF Replacement of obsolete pumps and motors- RWSS to Elambaloor.	Samardhi Deposit of RS.25000/- of Dena Bank.	13/12/2021	537634 dtd: 09/12/2021 Bank of Baroda.
4	M/s Vivek & Co	NABARD-RIDF Replacement of obsolete pumps and motors- RWSS to Kottarakkara.	Samardhi Deposit of RS.20000/- of Dena Bank.	13/12/2021	537633 dtd: 09/12/2021 Bank of Baroda.
5	M/s Vivek & Co	NABARD-RIDF Replacement of obsolete pumps and motors- RWSS to Thenmala	Samardhi Deposit of RS.34000/- of Dena Bank.	13/12/2021	537636 dtd: 09/12/2021 Bank of Baroda.
6	M/s K.K.Pumps	29 RWSS to Kalluvathukkal, Parippally, Supply erection of V.T Pumpset at Aduthala.	Samardhi Deposit of RS.62000/- of Dena Bank.	27/01/2022	0561685, 0561683 of Bank of Baroda, Kollam, Rs.62000/-
7	M/s K.K.Pumps	NABARD-RIDF Replacement of obsolete pumps and motors- RWSS to Mylapra.	Samardhi Deposit of RS.37000/- of Dena Bank.	28/12/2021	537637 dtd 09/11/2021, Bank of Baroda.





8	M/s K.K.Pumps	NABARD-RIDF Replacement of obsolete pumps and motors- RWSS to Konni.	Samardhi Deposit of RS.49000/- of Dena Bank.	27/01/2022	561682 dtd 13/01/2022, Bank of Baroda.
9	M/s Vivek & Co	NABARD-RIDF Replacement of obsolete pumps and motors- RWSS to Pallimon	Samardhi Deposit of Rs.42000/- of Dena Bank.	27/01/2022	561684, 13/01/2022 Bank of Baroda.

### **III. Trial Balance for 3/2022**

On verification of the trial balance for the period from 04/2012 to 3/2022 is observed that following heads are showing huge amount as credit/debit balances. These head of accounts are third party payable accounts in which all the amounts received, should be paid to the respective agencies/departments. The errors may be rectified and fact reported to audit.

#### **2825 (LIC/SLI)**

An amount of Rs. 10128/- is seen as debit balance. The reason for remitting the premium without effecting/recording recovery may be intimated to audit.

#### **2829 (other statutory employees deduction)**

An amount of 21995/ is showing as credit balance. The reason for keeping the amount in the account may be explained.

#### **2834 (ST on Tender sales)**

Rs.377617/- is showing as debit balance in this account. This may be verified and reported.

#### **2843 ( TDS from employees)**

Rs.62192/- is showing as debit balance in this account. The reason for the missing credit entry may be explained

#### **9139 (Contra)**

An amount of Rs133755/- is showing as credit balance in this account.This may be verified , rectified and reported

#### **9219 (Control A/c. Capital)**

An amount of Rs.3942/- is showing as credit balance in this account. This may be verified and necessary journal entry may passed and fact reported.

### **IV Non settlement of Imprest Advance.**

As per Imprest register, closing balance for 02/2021 shown as Nil, but in trial balance for 03/2021 the closing balance of '1532' is ₹2500/-. Also in 02/2022, an amount of ₹2500/- seen settled in imprest advance register as on 16/02/2022. But the entries in cash book corresponding to the settlement of imprest advance recorded on 05/2022. The entries made in the cash book should be in accordance with the entries recorded in the imprest advance register. This may be corrected and intimated to Audit. Further an amount of ₹2500 is remain unsettled for a long period. This may also be verified and the details of the responsible officers may be intimated.

### **V Non renewal of Bank Guarantee.**

On verification of Bank Guarantee details it is seen that the validity of following BGs had expired and were not revalidated.

SI.No	Agt No.	Contractor	amount	Validity Date
1	14/2018-19/SE/Q dated 20.12.2018	Ramky-Vasco LCGC	Rs. 7,48,21,200/-	16/05/2020
	28/2020-21/SE/Q dated			



5	13.01.2021		Shaji Mathew	Rs.5,10,350/-	4/11/2022
6	15/2020-21/SE/Q 13.11.2020	dated	James Paul	Rs.6,00,000/-	04/11/2022
7	17/2021-22/SE/Q 22.11.2022	dated	Hassan Musthafa	Rs.5,47,000/-	18/11/2022
8	17/2021-22/SE/Q 22.11.2022	dated	Hassan Musthafa	Rs.3,53,000/-	18/11/2022
9	23/2021-22/SE/Q 14.12.2021	dated	MK Hansar	Rs.24,33,500/-	05/12/2022

As per Bank Guarantee Rules the bank is liable to pay the guarantee and only if a demand or a claim is lodged with the bank in writing on or before the expiry date of the bank guarantee. All rights under the guarantee shall be forfeited after the expiry of the validity, and the bank shall be relieved and discharged from all liability if no claim is made within the validity period.

Due to the non renewal of Bank Guarantee within the time limit stipulated by bank authorities, Kerala Water Authority stands at the risk of losing the Bank Guarantee amount if the contractor leaves the work in midway. Division replied that timely action to renew the BGs were taken .However the details of renewal of the said BGs may be intimated to the audit.

#### **VI. Non imposing of fine for belated execution of Agreement**

Source : File no. 2683/D1/2022/PHC/KLM

Name of work: JJM(2021-22)Phase II Providing FHTC to all household by constructing an open well and OHSR

Agreement Number: 49/20122-23/SE/Q

The selection notice of the above said work was issued on **13.07.2022** with a direction to execute the agreement within 14 days on receipt of information .But on verification of the agreement, it is noticed that the agreement is executed **29.12.2022** which is five months and 16 days after the issuance of the selection notice. The reason for delay in execution of the agreement and the details of fine imposed is not available in the agreement. It is replied that the fine has been imposed to the contractor for the belated execution of Agreement. However the details of imposition and recovery details of the fine may be reported.

#### **VII Non demanding of sufficient Additional Performance Guarantee and non imposition of fine**

Source : File no. KWA/PHC/KLM/D2/5879/2022

Name of work: JJM Veliyam Panchayath Phase I- Part II-Balance work for pipeline extension and JICA

The subject work was arranged with tendered PAC of **₹1,94,44,396/-**.In response to the tender call,Out of the five offers received, the lowest offer is from Satheeshkumar T at **₹1,37,41,778/-** which is a 29.33% below TPAC. The selection notice issued to the lowest bidder at his quoted amount. But on verification of the Agreement, it is noticed that the Additional Performance Guarantee required as per the NIT condition is not demanded while issuing the work order. It is a mandatory requirement as per NIT. In this connection the following points may be clarified.

1. Reason for non inclusion of APG in the selection notice
2. Recovery details of fine imposed for delay in executing Agt.

It is replied that the contractor has obtained a Judgement in his favour dated 19.08.2022 to avail exemption of Additional PG and the selection notice is attached with the copy of the Judgement . Considering this, sub para 1 is not pursued further. The recovery details of fine imposed for delay in executing the agreement may be furnished to audit.



### VIII. Irregular sanctioning of Medical Reimbursement.

On verification of the medical reimbursement bills and vouchers to find out whether the bills were admitted/passed in compliance with the Circular No. KWA/HO/E11-6207/2015 dated 29.11.2019 of the Managing Director, grave malpractices were noticed. Most of the bills were passed without observing the Rules and admitted for fake 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. This resulted in the irregular sanctioning of ₹1.95 lakhs

Sl no.	Name of Employee	Designation	Name of suppliers	Amount claimed	Inadmissible	CBV No.	Remarks
1	Seena V	UD Clerk	Vagbhada Ayurveda chikilsa kendra, Karunagappalli	18630	9198	CBV 09 of 03/21 PHC, Kollam	Rs 7023/-irregularly claimed towards the treatment of father in law, Rs.2175/- claimed irregularly as simultaneously treated with another system of medicine (ayurveda along with allopathy)
2	Umesh Babu	D'man Gr. II	Vaidyaratnam Aushadhasala, Agency, Kollam	22310	22310	CBV 08/ 03/21 PHC, Kollam	Claims are not as per Circular
3	Shaji S	D,manGI	Melathil Ayur clinic, Adichanalloor	26565	26565	CBV 08/ 03/21 PHC, Kollam	Claims are not as per Circular
4	Harikumar	UDC	Vaidyaratnam Aushadhasala, Agency, Kollam	25932	25932	CBV 08/ 03/21 PHC, Kollam	Claims are not as per Circular
5	Arunsam	Sr. Gr. Typist	Kottakkal Aryvaidya sala agency, Ezhukone	19090	19090	CBV 08/ 03/21 PHC, Kollam	Claims are not as per Circular
6	Jayakumar V	D,manGI	Dr. Geetha & Dr.Divya.S Mohan	24035	24035	CBV 10 of 03/21 PHC, Kollam	Claims are not as per Circular
7	Divya GS	UDC	Kottakkal Aryvaidya sala agency	15985	15985	CBV 11 of 03/21 PHC, kollam	Claims are not as per Circular
8	Lali N	AO	No details were found on verification	8238	8238	CBV 15 of 03/21 PHC, Kollam	documents not produced for verification
9	Manuja L	CA ( sel Gr)	No details were found on verification	20460	20460	CBV 12 of 03/21 PHC, Kollam	documents not produced for verification
							documents not



10	Ashalatha	PA to SE	No details were found on verification	23297	23297	CBV 13&14 of 03/2021	documents produced for verification	not for
				<b>204542</b>	<b>195110</b>			

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 .Immediate action may be taken to recover the amount as per Rules and intimated.

**IX Service Books related**

**A) Sri Surfaras. A, U. D Clerk\_**

On verification of the Service Book of Sri. Surfaras. A, U. D. Clerk the following discrepancies were noted.

1. The incumbent had availed E/L for 43 days from 19/05/2007 to 30/06/2007 but in earned leave account, (page No. 112 of S. B) the period in days wrongly calculated upto 31/07/2007 instead of up to 18/05/2007.This should be corrected and reported to audit.
2. The wrong entry in E/L account (page No 114) for the period from 30/06/2007 may also corrected and intimated
3. It is also noted that entries regarding the extension of LWA sanctioned to the incumbent for the period from 03/07/2012 and 03/07/2017 not seen recorded in the LWA leave account (page No. 132) of the incumbent. This should be updated and reported.

**B) Smt Baby Rejani. R. ,U. D Typist**

On verification of Smt. Baby Rejani. R, U. D. Typist, it is noted that Earned leave for the first year of service not re casted in the earned leave account of the incumbent .

**C)Jishore Kumar, Driver Grade II**

On verification of Sri. Jishore Kumar Driver Grade II, it is noted that Earned leave for the first year of service not re casted in the earned leave account of the incumbent .The same should be updated and intimate to Audit.

**Part III**

**Outstanding Local Audit Paras**

SI No	Year	Pending
1	2009-10	2
2	2015-16	1
3	2017-18	1
	<b>Total</b>	<b>4</b>

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.**

ABDUL BASHEER  
Internal Auditor



**Appendix A**  
**B Officers in charge .**

<b>Superintening Engineers , P.H Circle, Kollam</b>			
<b>Sl. No.</b>	<b>Name</b>	<b>From</b>	<b>To</b>
1	Sri Jacob Chacko	1.04.2012	01.07.2013
2	Smt. Vijayambika.K (Full Additional charge)	02.07.2013	18.09.2013
3	Sri. K. Mohan	19.09.2013	06.12.2013
4	Smt. Vijayambika.K (Full Additional charge)	07.12.2013	8.12.2013
5	Sri. V. Chandrasekharan	9.12.2013	15.11.2014
6	Sri. S.S Roy (Full Additional charge)	16.11.2014	22.11.2014
7	Sri. V. Chandrasekharan	23.11.2014	13.12.2014
8	Smt. Vijayambika.K (Full Additional charge)	14.12.2014	01.02.2015
9	Sri. V. Chandrasekharan	02.02.2015	13.02.2015
10	Sri. S.S Roy (Full Additional charge)	14.02.2015	31.05.2015
11	Sri. V. Chandrasekharan	01.06.2015	17.12.2015
12	Sri. T.S Sudheer	17.12.2015	10.04.2016
13	Sri. Saju.C. Vargheese (Full Additional charge)	11.04.2016	22.04.2016
14	Sri. T.S Sudheer	23.04.2016	30.06.2018
15	Sri. James.D (Full Additional charge)	01.07.2018	31.07.2018
16	Sri. Prakash Idikkula	01.08.2018	10.06.2020
17	Sri. Santhosh Kumar.S	10.06.2020	31.05.2021
18	Smt. Ashaletha (Full Additional charge)	01.06.2021	4.08.2021
19	Sri. Sajeev.C	5.08.2021	17.01.2022
20	Sri. Sabeer. A Rahim (Full Additional charge)	18.01.2022	26.01.2022
21	Sri. Sajeev.C	27.01.2022	07.02.2022
22	Smt. Sheeja.A.R (Full Additional charge)	08.02.2022	14.02.2022
23	Sri. Sajeev.C	15.02.2022	31.03.2022
<b>Executive Engineer(PA to SE) , P.H Circle, Kollam</b>			
<b>Sl. No.</b>	<b>Name</b>	<b>From</b>	<b>To</b>
1	Sri. V. Chandrasekharan	01.04.2012	01.06.2012
2	Sri. T.S Sudheer Executive Engineer, P.H Division, Kollam (Full Additional charge)	01.06.2012	07.06.2012
3	Sri. Jalaludheen. J	07.06.2012	03.03.2013
4	Smt. Vijayambika.K	04.03.2013	12.05.2013
5	Sri. K. Ajayakumar, Executive Engineer, Project Division, Kollam (Full Additional charge)	13.05.2013	18.05.2013



6	Smt. Vijayambika.K	19.05.2013	21.06.2013
7	Sri. K. Ajayakumar, Executive Engineer, Project Division, Kollam (Full Additional charge)	22.06.2013	28.06.2013
8	Smt. Vijayambika.K	29.06.2013	11.02.2014
9	Sri. K. Ajayakumar, Executive Engineer, Project Division, Kollam (Full Additional charge)	12.02.2014	20.02.2014
10	Smt. Vijayambika.K	21.02.2014	16.06.2014
11	Sri. K. Ajayakumar, Executive Engineer, Project Division, Kollam (Full Additional charge)	17.06.2014	20.06.2014
12	Smt. Vijayambika.K	21.06.2014	11.08.2014
13	Sri. K. Ajayakumar, Executive Engineer, Project Division, Kollam (Full Additional charge)	12.08.2014	16.08.2014
14	Smt. Vijayambika.K	17.08.2014	20.08.2014
15	Sri. K. Ajayakumar, Executive Engineer, Project Division, Kollam (Full Additional charge)	21.08.2014	23.08.2014
16	Smt. Vijayambika.K	24.08.2014	15.10.2014
17	Sri. K. Ajayakumar, Executive Engineer, Project Division, Kollam (Full Additional charge)	16.10.2014	07.11.2014
18	Smt. Vijayambika.K	08.11.2014	26.07.2015
19	Smt. P. Sandhya	27.07.2015	03.11.2015
20	Sri. K. Ajayakumar, Executive Engineer, Project Division, Kollam (Full Additional charge)	04.11.2015	07.11.2015
21	Smt. P. Sandhya	08.11.2015	14.12.2015
22	Sri. S.S. Roy, Executive Engineer, P.H Division, Kollam (Full Additional charge)	15.12.2015	27.12.2015
23	Smt. P. Sandhya	28.12.2015	20.03.2016
24	Sri. Saju.C. Vargheese, Executive Engineer,Project Division, Kollam (Full Additional charge)	21.03.2016	23.03.2016
25	Smt. P. Sandhya	24.03.2016	27.03.2016
26	Sri. Saju.C. Vargheese, Executive Engineer,Project Division, Kollam (Full Additional charge)	28.03.2016	01.04.2016
27	Smt. P. Sandhya	02.04.2016	01.07.2016
	Sri. Saju.C. Vargheese, Executive		



28	Engineer,Project Division, Kollam (Full Additional charge)	02.07.2016	14.07.2016
29	Smt. P. Sandhya	15.07.2016	18.07.2016
30	Sri. Saju.C. Vargheese, Executive Engineer,Project Division, Kollam (Full Additional charge)	19.07.2016	26.07.2016
31	Smt. P. Sandhya	27.07.2016	01.09.2016
32	Sri. Saju.C. Vargheese, Executive Engineer,Project Division, Kollam (Full Additional charge)	02.09.2016	03.09.2016
33	Smt. P. Sandhya	04.09.2016	02.10.2016
34	Sri. Saju.C. Vargheese, Executive Engineer,Project Division, Kollam (Full Additional charge)	03.10.2016	26.11.2016
35	Smt. P. Sandhya	27.11.2016	28.08.2017
36	Sri. Saju.C. Vargheese, Executive Engineer,Project Division, Kollam (Full Additional charge)	29.08.2017	30.08.2017
37	Smt. P. Sandhya	01.09.2017	10.09.2017
38	Smt. Ashaletha	11.09.2017	10.02.2020
39	Sri. Saju.C. Vargheese, Executive Engineer,Project Division, Kollam (Full Additional charge)	11.02.2020	22.02.2020
40	Smt. Ashaletha	23.02.2020	15.03.2020
41	Sri. Saju.C. Vargheese, Executive Engineer,Project Division, Kollam (Full Additional charge)	16.03.2020	23.03.2020
42	Smt. Ashaletha	24.03.2020	09.08.2021
43	Smt. Sheeja. A.R	09.08.2021	05.01.2022
44	Sri. Sabeer. A Rahim, Executive Engineer, P.H Division, Kollam (Full Additional charge)	06.01.2022	18.01.2022
45	Smt. Sheeja. A.R	19.01.2022	24.07.2022

**Accounts Officers, P.H Circle, Kollam for the period of 1.04.2012 to 31.03.2022**

Sl. No.	Name	From	To
1	Smt. K. Savithri	01.04.2012	30.07.2012
2	Sri. H. Muhammed Shafi, JS (Full Additional charge)	31.07.2012	03.08.2012
3	Smt. K. Savithri	04.08.2012	30.11.2012
4	Sri. H. Muhammed Shafi, JS (Full Additional charge)	01.12.2012	13.12.2012



5	Smt. Lalithammal	14.12.2012	07.01.2013
6	Smt. Sindhu.S, UDC, (Full Additional charge)	08.01.2013	09.01.2013
7	Smt. Lalithammal	10.01.2013	31.03.2013
8	Sri. K. J. Nizar	01.04.2013	01.04.2014
9	Sri.G. Gopakumar, JS (Full Additional charge)	02.04.2014	10.04.2014
10	Sri. K. J. Nizar	11.04.2014	23.04.2016
11	Sri. Shaji. J, JS (Full Additional charge)	24.04.2016	02.08.2016
12	Smt. Lali.N	03.08.2016	21.04.2017
13	Sri. Shaji. J, JS (Full Additional charge)	22.04.2017	01.05.2017
14	Smt.Lali.N,	02.05.2017	16.05.2017
15	Smt. Leelamani, JS (Full Additional charge)	17.05.2017	20.05.2017
16	Smt.Lali.N	21.05.2017	05.10.2017
17	Smt. Leelamani, JS (Full Additional charge)	06.10.2017	07.10.2017
18	Smt. Lali.N	07.10.2017	02.11.2017
19	Smt. Leelamani, JS (Full Additional charge)	03.11.2017	12.11.2017
20	Smt. Lali.N	13.11.2017	03.06.2018
21	Smt. Leelamani, JS (Full Additional charge)	04.06.2018	06.06.2018
22	Smt. Lali.N	07.06.2018	24.06.2018
23	Smt. Leelamani, JS (Full Additional charge)	25.06.2018	28.06.2018
24	Smt. Lali.N	29.06.2018	04.07.2018
25	Smt. Leelamani, JS (Full Additional charge)	05.07.2018	09.07.2018
26	Smt. Lali.N	10.07.2018	19.07.2018
27	Smt. Leelamani, JS (Full Additional charge)	20.07.2018	23.07.2018
28	Smt. Lali.N	24.07.2018	24.07.2018
29	Smt. Leelamani, JS (Full Additional charge)	25.07.2018	29.07.2018
30	Smt. Lali.N	30.07.2018	03.10.2018
31	Smt. Leelamani, JS (Full Additional charge)	04.10.2018	04.10.2018
32	Smt. Lali.N	05.10.2018	02.12.2018
33	Smt. Sudha.S JS (Full Additional charge)	03.12.2018	09.12.2018
34	Smt. Lali.N	10.12.2018	19.06.2019
35	Smt. Sudha.S JS (Full Additional charge)	20.06.2019	23.06.2019
36	Smt. Lali.N	24.06.2019	01.07.2019
37	Smt. Sudha.S JS (Full Additional charge)	02.07.2019	03.07.2019
38	Smt. Lali.N	04.07.2019	11.07.2019
39	Smt. Sudha.S JS (Full Additional charge)	12.07.2019	17.07.2019
40	Smt. Lali.N	18.07.2019	31.07.2019
41	Smt. Sudha.S JS (Full Additional charge)	01.08.2019	03.08.2019
42	Smt. Lali.N	04.08.2019	19.08.2019
43	Smt. Sudha.S JS (Full Additional charge)	19.08.2019	21.08.2019





44	Smt. Lali.N	22.08.2019	01.11.2019
45	Smt. Sudha.S JS (Full Additional charge)	02.11.2019	07.11.2019
46	Smt. Lali.N	08.11.2019	20.11.2019
47	Smt. Lali Faustin, JS (Full Additional charge)	21.11.2019	23.11.2019
48	Smt. Lali.N	24.11.2019	31.05.2020
49	Sri. Shaji. J,DAO(Full Additional charge)	01.06.2020	17.08.2020
50	Sri. Saju.S	18.08.2020	03.08.2022

