

**Internal Audit Report of Water Supply Division Neyyattinkara for the period from  
01/04/2018 to 31.03.2022**

**Part I**

**A. Introduction**

WS Division Neyyattinkara consists of two Subdivisions, viz WS Subdivision Neyyattinkara and WS Subdivision Kanjiramkulam and five section offices WS Section Neyyattinkara, WS Section Parassala, WS section Kattakada, WS section Kanjiramkulam and WS section Aralumoodu.

**B. Officers in charge**

Incumbency details of Officers during 01.04.2018 to 31.03.2022

**Executive Engineers**

SI No	Name	From	To	Remarks
1	Smt.Ajithadevi T	16.11.2017FN	01.08.2018FN	
2	Sri.Sathyawilson.S	01.08.2018 FN	26.09.2018AN	AEE(Full addl. charge)
3	Sri.Narayanan Namboothiri T V	26.09.2018AN	continuing	

**Technical Assistant**

1	Smt.Anitha S S	29.06.2016 FN	08.08.2019AN	
2	Smt.Deeparani L S	08.08.2019AN	continuing	

**Revenue Officer**

1	Sri.Mohanakumar.R	13.09.2017	22.11.2018	DAO(full addl.charge)
2	Sri.Sajithkumar K S	22.11.2018	29.07.2019	
3	Sri.Manilkumar G	21.08.2019	30.04.2020	
4	Sri.Anilraj R	30.04.2020	03.11.2020	DAO(full addl.charge)
5	Sri.Venu C V	04.11.2020	04.11.2020	
6	Sri.Anilraj R	05.11.2020	29.04.2021	DAO(full addl.charge)
7	Sri.Venu C V	30.04.2021	06.08.2021	
8	Sri.Anilraj R	07.08.2021	16.08.2021	DAO(full addl.charge)
9	Sri.Biju S R	16.08.2021	20.11.2021	
10	Sri.Anilraj R	20.11.2021	03.01.2022	DAO(full addl.charge)
11	Sri.Anilraj R	03.01.2022	continuing..	



**Divisional Accounts Officer**

1	Sri.Mohanakumar R	20.01.2016AN	22.11.2018 AN	
2	Sri.Renjith R S	22.11.2018AN	20.08.2019AN	JS(full addl.charge)
3	Sri.Anilraj R	21.08.2019AN	02.01.2022	
4	Sri.Prasannalal N	03.01.2022	continuing	

**Junior Superintendent**

1	Sri.Renjith R S	24.08.2015	26.08.2019	
2	Sri.Chandrababu Achary.V	26.08.2019	13.11.2019	
3	Sri.Jayasree R.V	14.11.2019	05.01.2022	
4	Sri.Santhosh Binu.S.P	5.01.2022	04.02.2022	(addl Charge)
5	Smt.Geetha M	04.02.2022	continuing	

**Assistant Executive Engineer WS Subdivision Kanjiramkulam**

1	Sri.Rajesh B S	01.08.2017 FN	20.10.2020FN	
2	Sri.Jayakumar P	20.10.2020 AN	25.08.2021FN	
3	Sri.Rajesh B S	25.10.2021FN	08.09.2021AN	
4	Smt.Anju K	08.09.2021 FN	continuing	

**Assistant Executive Engineer WS Subdivision Neyyattinkara**

1	Sri.Sathyawilson.S	29.06.2016	31.05.2019	
2	Smt.Anitha S S	1.06.2019	16.06.2019	TA (full addl.charge)
3	Sri.George kutty M N	17.06.2019	29.07.2019	
4	Sri.Gangadharan A	30.07.2019	continuing	

**Financial Analysis(₹ in lakhs)**

Expenditure details of the last three years is furnished below

Expenditure	2019-20	2020-21	2021-22
Establishment Expenses	₹885.27	₹1575.79	₹101.03
Capital Expenses	₹511.83	₹1112.81	₹208.42
Contingency Expenditure	₹306.42	₹738.95	₹45.44

**Audit Team**

- 1.Sri.APK Balakrishnan ,Accounts Officer
- 2.Sri.Anil. P, Divisional Accounts Officer
- 3.Sri.S.V Sivakumar, Head Clerk



**Part II A**  
**Major irregularities**

**I Non accounting of payments effected in the Cashbook which resulted in the erroneous submission of Monthly Accounts to Head Office.**

As per Accounts Manual Vol V Chapter I(c)(2) all payments shall be entered in the cash Book (CB8), serially voucher No wise.

- in the cash column in case of cash payments
- in the drawing bank account column in case of cheque /DD payment

But the JJM bills passed and payment effected between 31.03.2021 to 31.01.2022 has not been accounted in the Cash Book-CB8 of WS Division Neyyattinkara .As such an amount of **₹11,00,86,969/-** remains unaccounted which is a serious irregularity. On further enquiry it is noticed that memo has been served to the then Junior Superintendent and then Divisional Accounts Officer. The details of such bills are entered as **Annexure I**

**II Irregular remittance of tarcut restoration charges**

**A)** JJM 2023-24-Maranalloor Panchayath Providing FHTC Phase III- CWSS to Kalippara-Replacing of existing AC pipeline and providing pipeline extension in various places of Maranalloor GP

AS No. G.O (Rt) No. 134/2022/WRD dated 23.02.2022

TS No. 2022-2023/2022/23131 dated 20.07.2022 of CE(SR)

As per abstract of the work, amount towards the PWD Road restoration is ₹116668089/- .But on verification of the file it is noticed that an amount of Rs. 25856145/- has been remitted to Secretary, Maranalloor GP on 09.05.2022. On verification of the breakup details It is noticed that there is no tar cut provision in Maranalloor Panchayath. Remittance of this huge amount to Maranalloor GP much before obtaining TS (TS date 20.07.2022) from competent authority is irregular and the reason for the same may be explained.

**B)** It is noticed that an amount of **₹12162073/-** vide ch No. 726947 dt. 10.05.2022 has been remitted to PWD towards tarcut restoration charges in connection with the Providing FHTCs to all households by extending pipeline in various wards of Karumkulam GP. On verification of the breakup details It is noticed that there is no tar cut provision of PWD roads in Karumkulam Panchayath. The details of the work with AS&TS may be furnished to audit

**III Irregularity in tendering Survey Work**

The work JJM-2020-21 Maranalloor Panchayath-(Tender No.37/2021-22 KWA/PHC/D2/TVM/RT1 dated 12.01.2022) Providing FHTC Phase II- CWSS to Kalippara-Replacing the existing AC pipeline and providing pipeline extension in various places of Maranalloor panchayath including water connection was awarded by Superintending Engineer, PH Circle Thiruvananthapuram, to Sri Santhoshkumar R. Kuzhikalayil House, Karikkode P.O, Peruva, Kottayam on 24.02.2022 .In the detailed accepted schedule the item no. **3.39** is *Surveying using Electronic Total station with double prism in normal terrain and normal traffic* amounts to **₹178921/-**



It is noticed that the same item is again tendered by Exe Engineer, WS Division Neyyattinkara vide Tender No.149/2021-22 dt. 22.03.2022 as item No. **2.001** and awarded to M/s Ritech Surveying and Engineering LLP, 1st floor, Upasana Arcade, Thottakkara, Ottapalam, Palakkad amounts to **₹2,79,565/-**

The audit observes the act of the Division as irregular as well as illegal which needs explanation

- 1.The AS&TS of the work awarded to M/s Ritech Surveying and Engineering LLP may be submitted to audit.
- 2.The circumstance under which the need of floating a fresh tender for an already awarded work.
- 3.Whether the item has been executed by the contractor to whom the work was already awarded by the SE, PH Circle, Thiruvananthapuram.
- 4.Difference in the amount resulted in loss to KWA need to be realized.

#### **IV Irregularities found in JJM work bills**

On verification of the JJM work files it is noticed that the part/final bills were admitted without observing the Rules in force/codal provisions.

The audit note of the bills were not prepared or item wise admitted by competent authority .GRS of the materials were not submitted along with the bills. The works were arranged on supplying and laying basis.. So the materials received shall be accounted. During the final settlement the MAS shall be prepared to assess the transaction of materials. Some of the bills were passed by violating the conditions in NIT

**A) Name of work.:**JJM 2020-21 CWSS to Kalippara-WS line extension and providing water connection from existing and proposed pipelines to households of Kallikkadu GP- Phase II

On the scrutiny of page No 1 of M Book No. 33810 an amount of **Rs.10032.88** has been claimed in Vth and part bill in item 4.03.The same amount is again claimed in the CC VI and final bill module. Further it is noticed that the supplementary agreement for extra item for the work has not seen executed .An amount of **₹ 17,77,214 /-**is seen added in VI th and final bill without recording in the M Book.

**B) Name of work.:** JJM 2020-21 Amboori GP-WS line extension and providing water connection from existing and proposed pipelines to households of Amboori GP- Phase II

The pass order recorded in the bill module does not tallied with the total of the bill(item wise).Bill module is not signed by DAO. Certificate of measurement is not signed by the EE.

#### **V Non Reconciliation of Non Operative Accounts**

As per Circular No. KWA/JP/FM/F1/2477/09 dated 05/03/2009 of the Managing Director ,the Non Operative Accounts of the ARUs are to be reconciled in the prescribed format. On the scrutiny of the records of the Non Operative Accounts of WS Division Neyyattinkara, WS Subdivision Neyyattinkara, WS Subdivision Kanjiramkulam, the Circular of the MD dated 05.03.2009 is not complied by the offices. Though it was observed in various LARs and subsequent directions from Head office, the same has not been done.



## VI Reconciliation of Operative Bank Accounts

As per Accounts Manual Vol V. Chapter III E(6) ,Reconciliation of Bank Accounts shall be done on monthly basis and such reconciliation shall be prepared in form CB25.On verification of Bank Reconciliation Statements of the following offices, the audit observes the following.

### Water Supply Division Neyyattinkara

#### **Account No. 57021115937 Deposit Account**

Reconciliation done up to 03/2022 the reconciliation entries were not posted in the cash book No action has been taken to make correct the amount of **Rs. 27,11,909/-**which was deposited but not credited by the bank (List A)

#### **Account No. 670000667602 Salary Account**

Reconciliation done up to 03/2022 the reconciliation entries were not posted in the cash book No action has been taken to correct the amount of **Rs. 1,99,950/-**which was deposited but not credited by the bank (List A)

### Water Supply Sub Division Neyyattinkara

#### **Account No:67000940638**

1.An amount of Rs. 355568/- is seen recorded in List A ( Amount deposited, but not credited by Bank)

1	Cheque No 138844	12.11.2021	₹1,50,000
2	Cheque No. 138888	29.12.2021	₹2,05,568

No action has been taken by the office to rectify the missing credit.

2.An amount of Rs.65,485/- is shown as **excess credit in Cheque Memo Register** .This is not admissible which is not in the prescribed format of CB25. Details of the amount may be furnished and Corrective action may be taken.

### Water Supply Sub Division Kanjiramkulam

Bank Reconciliation of Operative, Non Operative Accounts were not done in the subdivision .The supervisory lapse of Divisional authorities is brought to the notice.

## VII Non maintenance of Non operative Control Register-CB 14

As per Accounts Manual Vol V Chapter III F(3),all ARUs shall update Non operative control Register in Form CB14 .It is noticed that the Division is not maintaining the Register in CB 14 format which is a serious irregularity(The available register, which is not in the prescribed format and the entries were made up to 03/2021 only).The reason for not up keeping this mandatory register may be explained.

## VIII Stock Verification Reports- Pending realization of liability of officers.

As per SVR 2011-2015 the following officers have not remitted their assessed liabilities

SI No	SVR Para Nos	Name of the Officer	Assessed liability amount	Remarks
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1	I(i),I(m),III(f)	Smt.Sindhu J S	₹37,015	
2	I(k)	Smt.Deepthi S Chandran	₹48	
3	I(m),II(f),VI(g)	Smt.N Sumi	₹2,42,640	
4	IV(g),V(c)	Sri.C Mohanan	₹58,412	Retired from service
		Total	<b>₹33,8115</b>	

**As per SVR 2018 the following officers have not remitted their assessed liabilities**

Sl No	SVR Para Nos	Name of the Officer	Assessed liability amount	Remarks
1	I(a),II(c)	Smt.N Sumi	₹2,72,881	
2	I(d),I(c),I(f),II(e),II(f),IV(c)	Sri.Pradeepkumar G	₹2,26,886	
3	I(c)	Sri.Nisthar Ahmed Sait	₹2,75,260	
4	IV(c)	Sri.Ajesh N V Sri.Pradeepkumar G Sri.Sanjay V S	₹22,908	Combined liability
5	I(b),II(c),II(d)	Smt.Deepthilal B L Sri.Nisthar Ahmad Sait	₹54,480	Combined liability
6	III(d)	Smt.Shyjarani V S	₹3,658	
7		Sri.Suraj ,Contractor	₹4,167	
8	IV(d)	Sri.Sanjay VS	₹14,913	
9	V(c),V(e)	Sri.Mohanan C	₹1,00,939	Retired from service
10	VI(c)	Sri.Aneeshkumar J	₹10,471	
11	VI(d)	Sri.Devakumar	₹2,584	Retired from service
		Total	<b>₹9,89,147</b>	

**As per SVR 2020 the following officers have not remitted their assessed liabilities**

Sl No	SVR Para Nos	Name of the Officer	Assessed liability amount	Remarks
1	III(h)	Sri.Pradeepkumar G	₹42,401	
2	IV(h)	Smt.Shyjarani V S	₹9,451	
3	V(h)	Sri.Sanjay V S	₹62,666	
4	VII(h)	Sri.Jayakumaran Nair	₹24,908	
5	II(l)	Sri.Pradeepkumar G	₹53,28,460	No explanation submitted so far
6	II(K)	Sri.Pradeepkumar G	₹7,49,916	No explanation submitted so far
		Total	<b>₹62,17,802</b>	

Total amount to be collected from officers in connection with the shortage of materials is **₹75,45,064/-**-immediate action may be taken to realize the amount from the liable officers



### **IX Parking of Funds in Deposit Account**

On the scrutiny of Cheque memo Register of Deposit Works Account no. 57021115937, it is noticed that an amount of ₹11,11,40,695/- is parked. As per Circular No. 0038/2012/Dy AM/Fin/KWA dated 25.10.2013, it was directed that only ₹25 lakhs shall be maintained at field offices. The excess amount shall be transferred to Head office by drawing a cheque in favour of FM&CAO to Account No. 33403868329 with SBI Althara Branch. The Division office has not complied with the Circular dated 25.10.2013.

### **X Parking of Funds in Treasury Account**

A Treasury Account is maintained at WS Division Neyyattinkara (TPA85). As per the Cheque Memo Register of Treasury Account, the balance amount is ₹9,38,661/- which is not reconciled. The treasury statement shows the balance as ₹10,20,264/- which is being carried over in the monthly accounts. As this account seems inoperative, the balance amount with accumulated interest may be transmitted to FM&CAO immediately.

### **XI Non remittance of accrued interest to Head office Account**

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

57021115937	Deposit account	4/2019-3/2022	₹15,50,019
67221660174	Plan Fund	6/2020-3/2022	₹3,631
67000667602	O&M	4/2019-3/2022	₹88,275
	<b>Total</b>		<b>₹16,41,925</b>

Action may be taken to remit the amount to the Account of FM&CAO

### **XII Non settlement / belated settlement of Temporary Advance**

(i) As per Article 99 of KFC Vol I and related GO(P) No. 417/11/Fin dated 4.10.2011, temporary advances sanctioned for meeting contingent expenditure of specific kind or on a specific occasion 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 where 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 of drawl 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.

### **WS Sub Division Kanjiramkulam**

Sl No	Name of the Officer	Office	Amount Sanctioned	Date	Date of Settlement	Remarks
		WS Section				



1	Sri.Ajikumar L	WS Section Kanjiramkulam	₹4,250	26.07.2020	11-20	
2	Sri.Ajikumar L	WS Section Kanjiramkulam	₹49,355	1.10.2019	3-20	
3	Sri.Ajikumar L	WS Section Kanjiramkulam	₹82,500	29.10.2019	3-20	
4	Sri.Ratheesh Kumar M S	WS Section Kanjiramkulam	₹80,000	15.04.2020	10-20	
5	Sri.Ratheesh Kumar M S	WS Section Kanjiramkulam	₹52,900	27.05.2020	10-20	
6	Sri.Ratheesh Kumar M S	WS Section Kanjiramkulam	₹20,000	7.03.2020	10-20	
7	Sri.Ratheeshkumar M S	WS Section Kanjiramkulam	₹1,20,885	18.06.2020		Not settled
8	Sri.Ratheeshkumar M S	WS Section Kanjiramkulam	₹1,25,300	17.09.2020		Not settled
9	Sri.Ratheeshkumar M S	WS Section Kanjiramkulam	₹25,000	28.01.2021		Not settled
10	Sri.Ratheeshkumar M S	WS Section Kanjiramkulam	₹1,00,000	20.02.2021		Not settled
11	Sri.Ratheeshkumar M S	WS Section Kanjiramkulam	₹1,27,800	31.03.2021		Not settled
12	Sri.Ratheeshkumar M S	WS Section Kanjiramkulam	₹3,05,374	24.06.2021		Not settled
13	Sri.Aneeshkumar J	Kanjiramkulam	₹14,000	2.02.2019	7-19	
14	Sri.Aneeshkumar J	WS Section Kanjiramkulam	₹17,050	21.02.2019	7-19	
15	Sri.Aneeshkumar J	WS Section Kanjiramkulam	₹18,000	21.02.2019	7-19	
16	Sri.Aneeshkumar J	WS Section Kanjiramkulam	₹6,410	21.02.2019	7-19	
17	Sri.Aneeshkumar J	WS Section Kanjiramkulam	₹12,000	21.02.2019	7-19	
18	Sri.Aneeshkumar J	WS Section Kanjiramkulam	₹39,600	16.03.2019	7-19	
19	Sri.Aneeshkumar J	WS Section Kanjiramkulam	₹7,200	10.06.2019	7-19	
20	Sri.Aneeshkumar J	WS Section Kanjiramkulam	₹10,092	20.03.219	10-20	
21	Sri.Aneeshkumar J	WS Section Kanjiramkulam	₹21,000	1.10.2019	10-20	
22	Sri Aneeshkumar J	WS Section	₹25,000	26.11.2019	10-20	





22	Sri.Aneeshkumar J	Kanjiramkulam	₹20,000	24.12.2019	10-20	
23	Sri.Aneeshkumar J	WS Section Kanjiramkulam	₹7,000	24.12.2019	10-20	
24	Sri.Aneeshkumar J	WS Section Kanjiramkulam	₹40,400	18.1.2020	10-20	
25	Sri.Aneeshkumar J	WS Section Kanjiramkulam	₹20,000	7.03.2020	10-20	
26	Sri.Aneeshkumar J	WS Section Kanjiramkulam	₹33,914	30.03.2020	10-20	
27	Sri.Aneeshkumar J	WS Section Kanjiramkulam	₹44,000	24.04.2020	11-20	
28	Sri.Aneeshkumar J	WS Section Kanjiramkulam	₹64,000	22.06.2020	11-20	
29	Sri.Aneeshkumar J	WS Section Kanjiramkulam	₹30,000	17.09.2020	8-21	
30	Sri.Jayakumaran Nair	WS Section Aralumoodu	₹25,000	15.10.2020	9-21	
31	Sri.Jayakumaran Nair	WS Section Aralumoodu	₹2,50,000	20.02.2021	8-21	
32	Sri.Jayakumaran Nair	WS Section Aralumoodu	₹25,000	31.03.2021	8-21	
33	Sri.Jayakumaran Nair	WS Section Aralumoodu	₹25,000	07.07.2021	8-21	
34	Sri.Jayakumaran Nair	WS Section Aralumoodu	₹1,15,326	23.07.2021	8-21	
35	Sri.Jayakumaran Nair	WS Section Aralumoodu	₹50,000	24.09.2021		Not settled
36	Sri.Jayakumaran Nair	WS Section Aralumoodu	₹50,000	10.11.2021	3-22	
37	Sri.Akhil AT	WS Section Kanjiramkulam	₹1,09,820	10.11.2021		Not settled

### WS Sub Division Neyyattinkara

Sl No	Name of the Officer	Office	Amount Sanctioned	Date	Date of Settlement	Remarks
1	Smt.Shyjarani V S	WS Section Parassala	₹22,500	01.08.2019	24.03.2020	
2	Smt.Shyjarani V S	WS Section Parassala	₹75,000	9.05.2017	24.09.2019	
3	Smt.Shyjarani V S	WS Section Parassala	₹10,000	24.10.2019	27.03.2020	
		WS Section				



4	Smt.Shyjarani V S	WS Section Parassala	₹50,000	1.10.2020	30.01.2021	
5	Smt.Shyjarani V S	WS Section Parassala	₹50,000	27.10.2020	25.06.2021	
6	Smt.Shyjarani V S	WS Section Parassala	₹15,000	03.04.2021	28.07.2021	
7	Smt.P Valsala	WS Section Parassala	₹15,000	27.08.2021	26.03.2022	
8	Smt.P Valsala	WS Section Parassala	₹25,000	20.11.2021	26.03.2022	
9	Smt.P Valsala	WS Section Parassala	₹25,000	01.02.2022	Not settled	
10	Sri.Sanjay V S	WS Section Kattakada	₹60,000	07.5.2020	31.08.2021	
11	Sri.Sanjay V S	WS Section Kattakada	₹50,000	12.06.2020	26.05.2021	
12	Sri.Sanjay V S	WS Section Kattakada	₹50,000	02.07.2020	Not settled	
13	Sri.Sanjay V S	WS Section Kattakada	₹60,000	15.07.2020	27.05.2021	
14	Sri.Sanjay V S	WS Section Kattakada	₹50,000	1.03.2021	28.07.2021	
15	Sri.Sanjay V S	WS Section Kattakada	₹44,000	03.08.2022	Not settled	
16	Sri.Sanjay V S	WS Section Kattakada	₹25,000	01.10.2021	Not settled	
17	Sri.Sanjay V S	WS Section Kattakada	₹50,000	03.02.2022	Not settled	
18	Sri.Pradeepkumar.G	WS Section Neyyattinkara	₹7,500	30.06.2018	30.11.2018	
19	Sri.Pradeepkumar.G	WS Section Neyyattinkara	₹10,000	7.02.2019	30.09.2019	
20	Sri.Pradeepkumar.G	WS Section Neyyattinkara	₹48,000	11.03.2019	31.09.2019	
21			₹11,500	26.06.2019	29.03.2020	
22	Smt.Shyjarani V S	WS Section Parassala	₹6,000	05.07.2019	29.03.2020	
23	Sri.Pradeepkumar.G	WS Section Neyyattinkara	₹27,239	29.07.2019	26.03.2020	
24	Sri.Pradeepkumar.G	WS Section Neyyattinkara	₹33,000	11.10.2019	No details of	



					settlement	
25	Sri.Pradeepkumar.G	WS Section Neyyattinkara	₹33,000	15.10.2019	29.03.2020	
26	Sri.Pradeepkumar.G	WS Section Neyyattinkara	₹8,000	29.10.2019	29.03.2020	
27	Sri.Pradeepkumar.G	WS Section Neyyattinkara	₹39,700	27.12.2019	29.03.2020	
28	Sri.Pradeepkumar.G	WS Section Neyyattinkara	₹50,000	25.03.2020	30.11.2020	
29	Sri.Pradeepkumar.G	WS Section Neyyattinkara	₹32,096	14.07.2020	29.12.2020	
30	Sri.Ajikumar L	WS Section Neyyattinkara	₹20,000	11.12.2020	24.05.2021	
31	Sri.Ajikumar L	WS Section Neyyattinkara	₹50,000	20.10.2020	26.02.2021	
32	Sri.Ajikumar L	WS Section Neyyattinkara	₹50,000	22.07.2021	Not settled	
33	Sri.Ajikumar L	WS Section Neyyattinkara	₹30,000	31.12.2021	Not settled	

Immediate action may be taken to recover the interest amount@18% from the defaulted Assistant Engineers who have settled the amount after the prescribed time limit. Explanation may be called from the Assistant Executive Engineers for allotting temporary advance even before the settlement of previous advances and the fact intimated to audit.

(ii) Temporary Advance shall be admitted to meet the contingent expenses incurred and shall be admitted for passed bills/vouchers. As per the delegation of Powers of departmental officers, Annexure I(B(ii)), there is no delegation admitted to Assistant Engineers for original, repair and maintenance, investigation and deposit works including contribution works. But it is noticed that huge amount has been allotted to various Assistant Engineers for R&M works through temporary advance. The procedure of allotting huge amount as temporary advance may be discontinued instead the payments shall strictly be made through O&M bill monitoring System

### **XIII Irregular granting of Cash Allowance to employees handling Cash**

As per GO(P)No. 125/2017/(81)/Fin dated 23.09.2017, the Special Allowance allowed to various categories of employees for handling cash has been discontinued wef 01.04.2017. On contrary to the above, cash allowance has been admitted to various categories of employees under the Division. As such totally an amount of **₹1,73,488/-** has been irregularly admitted. The same may be recovered from the employees.

SI No	Name	Designation	Amount
1	Sri.Renjith R S	Junior Superintendent	₹14,500
2	Sri.Vinod C R	Head Clerk	₹3,768



3	Sri.Uthaman R	Head Clerk	₹4,500
4	Smt.Susmitha A S	Head Clerk	₹7,500
5	Sri.Sunilkumar M S	Head Clerk	₹1,000
6	Smt.Sandhya V S	UD Clerk	₹3,206
7	Smt.Mini G P	LD Clerk	₹26,100
8	Sri.Rajeev R	LD Clerk	₹3,600
9	Smt.Shameem A	UD Clerk	₹27,350
10	Sri.Rafeeq	LD Clerk	₹6,750
11	Smt.Veena S S	LD Clerk	₹9,500
12	Sri.Sreekumar K	LD Clerk	₹500
13	Smt.Subha P S	Junior Superintendent	₹3,000
14	Sri.Rajakrishnan S R	LD Clerk	₹7,750
15	Sri.Aneesh Devassy	Junior Superintendent	₹7,500
16	Sri.Chandrababu Achary	Junior Superintendent	₹5,500
17	Sri.Sajeev G	UD Clerk	₹15,400
18	Smt.Anitha T L	LD Clerk	₹500
19	Sri.Aniljose	LD Clerk(HG)	₹1,935
20	Smt.Sivalekshmi P S	UD Clerk	₹6,650
21	Smt.Rejitha C	LD Clerk	₹16,979
		<b>Total</b>	<b>₹1,73,488</b>

## Part IIB

### Other irregularities

#### I Non maintenance of mandatory registers.

The following mandatory registers were not maintained in the Division

- 1) Deposit Register.
- 2) Trial Balance Register
- 3) Suit Register
- 4) Audit objection register

#### II Non Remittance of the recovered amount from Special Casual Connection deposit to KWA account

While releasing the deposit amount to the consumer on converting the Special Casual connection to Domestic/Non domestic, renewal fees /centage charges were recovered. The amount such collected has to be remitted to the account of FM&CAO. This is not complied in WS Subdivision Neyyattinkara and WS Subdivision Kanjiramkulam. Action may be taken to remit the same to Head



office and intimated.

### **III Non compliance of Order to confiscate/allocate the deposit amount of Special/casual connections towards water charges**

As per Order No. KWA/HO/RMC/R1/1054/2020 dated 30.01.2021, directions were issued to intensify the realization of water charges of Special/Casual connections. As part of it directions were issued to allocate the deposit amount of the defaulted consumers towards the pending water charges. But WS Subdivision Kanjiramkulam and WS Subdivision Neyyattinkara has not complied the order in its true spirit. Only a meagre amount has been collected in that way.

<b>Name of Office</b>	<b>Arrears</b>	<b>Realized amount</b>
WS subdivision Neyyattinkara	₹37,12,050	₹1,01,367
WS Subdivision Kanjiramkulam	₹49,69,743	₹1,25,414
	<b>₹86,81,793</b>	<b>₹2,26,781</b>

Only 2.6% has been collected in that way. The amount deposited by the consumer is with KWA and the water charge arrears can easily be realized from it. The lethargic attitude in the part of Subdivision resulted in huge loss to KWA.

### **IV Service Books**

On the test check of Service Books of the staff the following points were noted which needs rectification.

#### **Smt. Yamuna RT, D Man Gr II WS Sub Division Neyyattinkara**

The incumbent promoted to the post of D man Gr II on 22.02.2020. Probation in the promoted cadre has not been declared. But subsequent increments sanctioned on 1.10.2021 which is irregular

#### **Sri. Sunilkumar CS, UD Clerk WS Division Neyyattinkara**

The incumbent joined duty on 29.06.2009. Probation in the cadre of LDC has been declared wef 29.06.2011. The second increment has been sanctioned before the declaration of satisfactory completion of probation ie, on 01.06.2011. This is irregular and the excess amount admitted may be recovered.

#### **Sri. Sajeesh Sivam, Operator, WS Sub Division, Kanjiramkulam.**

The incumbent relieved from WS Subdivision Aruvikkara on 16.08.2021 AN consequent to the transfer Order of DCE(GL)No.10509/E3/2021/KWA dated 13.08.2021. He reported for duty at WS Subdivision Kanjiramkulam on 09.09.2021 after a transit period of 27 days without prior sanction. No leave has been sanctioned by the competent authority for the above period. The incumbent seems on unauthorized absent for the period. The action taken on the violation of Rules may be reported.

### **V Non recovery of SLI/GIS premia from the salary of employees.**

As per Govt Order it is mandatory to collect SLI/GIS premia from the salary of the employees except from those who attain the age of 50. This is not followed. Necessary steps may be taken to deduct the same and intimated to audit.



## **VI Inaction in regularizing the water connection which resulted in huge loss to KWA.**

There was a street tap in front of the Govt ITI, Kanjiramkulam. On 2010 the ITI authorities build a compound wall encircled this street tap. Though it was identified, no action has been taken to regularize this unauthorized connection. The Training Superintendent & Principal, Govt. ITI, (SC/ST) Kanjiramkulam has submitted an application to regularize their water connection on 08.10.2019. Till now no action has been initiated to regularize this connection. This institution is conducting course on Plumbing trade which requires huge quantity of water for training purpose and is consuming non metered water. This inaction of AE/AEE in regularizing the connection resulted in huge loss to KWA.

## **VII Non Remittance of KCWWF**

1)WS Division Neyyattinkara .The amount deducted from the contractors bill has not been remitted to Labour Welfare Fund Board from 11/2020. **₹20 lakh** has to be remitted This is to be viewed very seriously.

2)WS Subdivision Kanjiramkulam .The amount deducted from the contractors bill has not been remitted to Labour Welfare Fund Board from 11/2020. **₹2.59 lakh** has to be remitted. This is to be viewed very seriously.

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## **VIII Internal Control Mechanism**

### **WS Subdivision Kanjiramkulam**

a)Pay bill Register Not maintained

b)Incumbency Register Not maintained

## **IX Improper maintenance of Cash Book**

The cash book of WS Subdivision ,Kanjiramkulam is improperly maintained from 8/2020. There is no Opening Balance recorded and no closing balance arrived. Monthly Accounts submitted were improper. On verification of the cash book, it is noticed that the same is to be written freshly as it seems uncorrectable

Cheque Memo register is also maintained in such a way that no balance is arrived after each payments. Receipts were not recorded. Reconciliation has not been done.

Supervisory lapse of AEE and Divisional Authorities is noticed.

## **X Idling of departmental vehicle No. KL20E 8314 in WS Division Neyyattinkara**

It is noticed that departmental vehicle No. **KL20E 8314**(Maruthi Swift) is kept idling at Division garage since 01.05.2022.On enquiry it is noticed that the Driver Sri. Praveen IU has been transferred to WS Section office Kanjiramkulam on working arrangement as he is continuously violating the discipline by driving the vehicle in inebriated condition. Several Police cases were filed against him. Disciplinary action is pending at Head office. Continuously keeping the department vehicle idle, might lead to the damage of the vehicle. Hence urgent action may be taken to make use the vehicle or transfer the same to Head Office

## **XI Non conducting of auction of unserviceable Departmental vehicle No. KRM1448 in WS Subdivision Neyyattinkara**

It is observed that departmental vehicle **No. KRM1448** which is unserviceable ,since 2017.It has not been auctioned till date in spite of repeated directions from Head office. Action may be taken to



auction the vehicle as per Rules

### **XII Irregular granting of Contractors license without observing Rules**

G.O(MS)No. 59/2013 PWD dated 17.07.2013 clearly depicts the conditions for granting **C Class** Contractors license

The applicant shall have experience as a contractor or a site supervisor for a single Civil engineering work costing ₹25 lakh or works costing a total amount of ₹50 lakh each not below ₹10lakh within the last three years proceeding the date of application. He shall furnish the experience certificate in Appendix 1900A. But while granting **C Class** license to Sri. V. Mohanakumar, Kachetty Puthen Veedu, Anavoor Anavoor P.O, licence was issued without submitting the experience certificate in **1900A**, instead the experience certificate was issued by another contractor Sri. M Renjith which is irregular. Action may be taken to suspend the license till the contractor submit the experience certificate in the prescribed format.

### **XIII Non recovery of GST from Contractors bills**

On verification of the vouchers of WS Subdivision Neyyattinkara & Kanjiramkulam, the payments made towards the contractors bills are made by adding GST portion to contractor. But no recovery of the GST portion has been made in the bills resulted in undue benefits to the contractor by evading the payment of GST to Govt.

1.RWSS to Vilavoorkkal-Urgent leak rectification of 125mm GI pumping main near Mangattukadavu transformer and mace. of delivery pipe inside the Pumphouse.

Gross amount ₹16,648/-(14,864+1784) Contractor : Sri.Rajeshkumar V L

2.RWSS to Parassala-Regular mace work under WS Section Parassala

Gross Amount ₹39,107/-(34,917+4,190)Contractor : Sri.Sajikumar K

Same method is followed in the payment of other bills also. Similar payments made by this way may be reviewed and recovery effected.

### **XIV Non conducting of periodical inspection by Divisional accounts Officer**

As per Para 4.2.3 of KWA A Code, it is specified that the Divisional Accounts Officer required to inspect at least once in a year ,the accounts and records of Sub Division Offices. The defects noticed should be reported to the Executive Engineer and issue necessary instructions thereon to the Sub divisional Officer to take corrective measures. The Division consists of two Subdivisions. On verification of the records it is noticed that even several problems related to Accounts were reported in WS Subdivision Kanjiramkulam, the Divisional Accounts Officer has not intervened and issued necessary instructions. Severe supervisory lapse is noticed.

#### **Part III**

**Best Practice** : Nil

#### **Part IV**

Internal Audit acknowledge the co-operation extended by the Auditee

**Internal Auditor**

**Accounts Member**



**ANNEXURE I**

<b>DETAILS OF JJM BILLS WHICH WERE NOT ACCOUNTED IN CASH BOOK FOR THE PERIOD FROM 31.03.2021 TO 25.01.2022</b>							
SL NO	NAME OF WORK	GROSS AMOUNT	INCOME TAX	KCWWF	CGST	SGST	DATE OF DEPOSIT
1	Towards the installation of water connection to Anganvadi center no 150,74,76,71 in kulathoor gp	185400	1608	1608	1608	1608	
2	Towards the payment of JJM 2020-21 Pallichal gp providing connection to msc lps kannamcode govt lps kuzhivila sv lps kuzhivila svlps pookode CC first and final bill quotation no 180/2020 M book 227647 page 36 to 43	48939	399	399	399	399	
3	Towards the payment of JJM 2020-21 Kunnathukal gp providing tap connection to Anganvadi 57,46,53,54,55,58,CC first and final bill quotation no 193/2021 M book 32351 page 71 to 89	60442	501	501	501	501	
4	Towards the payment of JJM 2020-21 Kunnathukal gp providing tap connection to Aganavadi 52,38,47,48,41,40,51,50 CC first and final bill quotation no 199/2021 M book 32351 page 54 to 70	123781	1028	1028	1028	1028	
5	towards the payment of JJM 2020-21 Kunnathukkal gp providing connection to helps Kunnathukal .LMSUPS Perumbakonam ,LMS UPS Kottukonam CC first and final quotation no 203/2020 M boook 32351 page 39 to 53	38266	313	313	313	313	
6	Towards the payment of JJM 2020-21 Kollayil gp providing connection in aganvadi 5725 CC first and final bill quotation no 200/2020 Mbook 32348 43 to 60	75970	649	649	649	649	
7	Towards the payment of JJM 2020-21 Thirupuram gp providing connection to Aganvadi no 35 and 49 first and final bill quotation no 195/2021 M book 31830 page 92 to 96 and 9 to 23 24698	106372	940	940	940	940	
8	Towards the payment of JJM 2020-21 Kanjiramkulam gp providing connection to Aganvadi no 42 Nellilikakuzhi first and final bill quotation no 208/2021 Mbook 32325 page no 29 to 31 and 37 to 42	10340	78	78	78	78	
9	Towards the payment of JJM 2020-21 Parassala gp providing tap connection 18 nos in malamchuttu colony CC first and final bill quotation no 205/2021 M book 32351 page 25 to 38	202488	1714	1714	1714	1714	





10	Towards the payment of JJM 2020-21 Parassala gp providing connection in anganvadi 162,163,183,197, CC first and final bill quotation no 191/2021 M book 32346 1 to 14	73826	620	620	620	620
11	Towards the payment of JJM 2020-21 Parassala gp providing connection in anganvadi 159,164,195,198,199 CC first and final bill quotation no 202/2020 M book 32346 15 to 34	139469	1187	1187	1187	1187
12	Towards the payment of JJM 2020-21 Kallikadu gp providing house connection phase second third and part bill AGMT : no 31/20-21 M book 32336	29105805	255167	255167	255167	255167
13	Towards the payment of JJM 2020-21 TVM district kulathur GP Providing pipe line extension and providing household connection in kulathur X GP Work done value	1404091	11038	11038	11038	11038
14	JJM 2020-21 TVPM District Venganoor panchayath providing FHTC to house hold through pipe line extension in various wards of venganoor gp CC II nd and part bill	3517682	30162	30162	30162	30162
15	Towards the payment of JJM 2020-21 Thirupuram providing house hold connection phase second CC first and part bill E TENDER 63/20-21 NT DN dtd 14.12.2021 AGMT NO 1/2020-21 DATED 08.04.2021 M book 32325 33149	2691694	23150	23150	23150	23150
16	Towards the payment of JJM 2020-21 Thiruvananthapuram district karode panchayth providing FHTC to house hold through pipe line extension in various wards of karode gp under WS section parassala CC II nd and part bill	811950	6680	6680	6680	6680
17	Towards the payment of JJM 2020-21 CHENKAL gp providing pipe line extension and house hold connection CC 2nd and final E tender 48/20-21.AGMT NO 15/20-21 M book 33256 3313133130 WO NO KWA /WSD /NTA	5795253	50230	50230	50230	50230
18	JJM Kulathoor balance amount	1713488	15299	15299	15299	15299
19	Towards the payment of JJM 2020-21 Thiruvananthapuram district perumkadavila gp part2 RWSS to Marayamuttam and Kodithookimala W S line extension and providing wc from existing and proposed pipe line to the house holds CC III rd and final bill	4389734	38150	38150	38150	38150



20	Towards the payment of JJM 2020-21 Thiruvannathapuram district kallikadu gp phase 2 providing pipe line extension and providing house hold connections in kallikadu gp CC IV th and part bill	15807131	137019	137019	137019	137019
21	JJM 2020-21 TVPM District Venganoor panchayath providing FHTC to house hold through pipe line extension in various wards of venganoor gp CC 5 TH and part bill	3326868	28034	28034	28034	28034
22	Towards the payment of JJM 2020-21 Thiiruvannathapuram district venganoor GP providing pipe line extension and providing house hold connections in venganoor gp CC IV th and part bill	4818847	41194	41194	41194	41194
23	Towards the payment of JJM 2020-21 Thiruvanthapuram district parassala gp phase 2 providing pipe line extension and providing house hold connections in parassala gp CC IV th and part bill	1299770	10596	10596	10596	10596
24	Towards the payment of JJM 2020-21 Thiruvanthapuram district CWSS to Kattakada gp providing wc for various Anganvadies under Kattakada panchayth cc first and final bill	133530	1135	1135	1135	1135
25	Towards the payment of JJM 2020-21 Thiruvanthapuram district parassala GP phase 2 providing pipe line extension and providing house holde connections in parassala gp CC IV th and part bill	1299770	10596	10596	10596	10596
26	Towards the payment of JJM 2020-21 Thiruvannthpuram disrict Kattakada gp providing house hold tap connection kattakada panchayth part CC IV th and final bill	637112	5351	5351	5351	5351
27	Towards the payment of JJM 2020-21 Thiruvannathapuram district Amboori gp providing pipe line extension and providing house hold connections in Amboori gp CC VI th and part bill	7680657	67114	67114	67114	67114
28	Towards the payment of JJM 2020-21 Thiruvanthapuram district in Kulathoor gp phase 2 providing pipe line extension and providing house hold connections in Kulathoor gp CC IV th and part bill	263910	2139	2139	2139	2139



29	Towards the payment of JJM 2020-21 Thiruvannathapuram district thirupura, gp pahse 2 providing pipe line extension and providing house hold connections in Thirupuram gp CC V th and part bill	1267601	10410	10410	10410	10410
30	Towards the payment of JJM 2020-21 Thiruvannathapuram district Kottukal gp providing pipe line extension and providing house hold connectios in Kottukal gp IV th and final bill	4099724	36191	36191	36191	36191
31	Towards the payment Of JJM 2020-21 Thiruvannathapuram district CWSS to Kattakada gp providing wc for various schools under kattakada panchayth CC first and final bill	69718	575	575	575	575
32	Towards the payment of JJM 2020-21 Thiruvannathapuram district perumkadavila GP providing functional tap connection to schools in perumkadavila gp CC I st and final bill	40004	329	329	329	329
33	Towards the payment of JJM 2020-21 Thiruvannathapuram district Malayinkeezh gp providing functional tap connections to Aganvadies in Malayinkeezhu gp CC I st and final bill	61398	482	482	482	482
34	Towards the payment of JJM 2020-21 Thiruvannathapuram district maranalloor gp providing Tee connection instead of boring connection in branch line from Ooroottambalam to Eruvathoor for improving water to FHTC CC I st and final bill	25779	230	230	230	230
35	Towards the payment of JJM 2020-21 Thiruvannathapuram district Malayinkeezh gp providing functional tap connections to schoos in Malayinkeezh gp CC Ist and final bill	63105	516	516	516	516
36	Towards the payment of JJM 2020-21 Thiruvannathapuram district Kallikadu gp providing house hold tap connection kallikad panchayath part 1 CC V th and part bill	898723	7958	7958	7958	7958
37	Towards the payment of JJM 2020-21 Thiruvannathapuram district venganoor gp phase 2 providing pipe line extension and providing house hold connectionds in venganoor gp CC VI th and part bill	1648003	13529	13529	13529	13529



38	Towards the payment of JJM 2020-2 Thiruvannathapuram gp providing house hold tap connection Thirupuram panchaytah part 1 CC III rd and final bill	546995	4884	4884	4884	4884
39	Towards the payment of JJM 2020-21 Thiruvannathapuram district Venganoor gp providing house hold tap connection venganoor panchayath part I CC VIII th part bill	1593191	13478	13478	13478	13478
40	Towards the payment of JJM 2020-21 Thiruvannathapuram district Thirupuram gp providing house hold tap connection Thirupuram panchayth part I CC VI th and part bill	13637278	121640	121640	121640	121640
41	Towards the payment of JJM 2020-21 Malayinkeezhu gp providing functionala connection to aganvadies in Malayinkeeshu panchayth	50443	403	403	403	403
42	Towards the payment of JJM 2020-21 Malayinkeezhu gp providing functional tap connection to schools in Malayinkeezhu panchayth CC I st and final bill	18598	147	147	147	147
43	JJM Maliykeezhu panchayath providing functional house hold tap connections -final bill	55812	498	498	498	498
44	JJM Ottasekharamangalam providing wc for govt/aided school under Ottasekharamangalam gp CC 1 and final bill	14173	117	117	117	117
45	JJM Ottasekharamangalam JJM 2020-21 providing wc for various Anganavadies (no 75&78) under Ottasekharamangalam gp 1st and final bill	55359	484	484	484	484
46	JJM Ottasekharamangalam JJM 2020-21 providing wc line extension and providing FHTCS for planalavila colony under Ottasekharamangalam panchayath	178480	1518	1518	1518	1518
<b>TOTAL</b>		<b>110086969</b>	<b>955480</b>	<b>955480</b>	<b>955480</b>	<b>955480</b>



