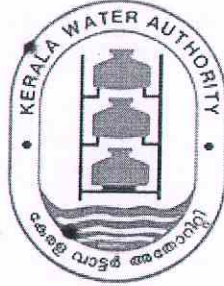


Website: www.kwa.kerala.gov.in
Mobile/ Whatsapp: +919495998258

Tel. 0471-2328654
Consumer Helpline Number
1916 [24X7] [Toll Free]
1916cckwa@gmail.com



KERALA WATER AUTHORITY

Jalabhavan
Thiruvananthapuram – 695033
Kerala - India

File No. KWA-JB/3779/2023-HC2(AUDIT)

Dated: 06-11-2023

UIN: IAR/10/2023-24

KERALA WATER AUTHORITY

Internal Audit Wing - Internal Audit Report
P.H. Division Kaduthuruthy.

Team Members

1. Sri. Abdul Basheer .T.K, Internal Auditor.
2. Sri. Anil.P, Divisional Accounts Officer.
3. Sri. Sreejith.S, Head Clerk.

Part-1

A. Introduction

The internal audit was conducted from 28/09/2023 to 07/10/2023, covering the period from 01/04/2015 to 31/03/2023. P.H. Division Kaduthuruthy has a jurisdiction of 19 Grama Panchayaths and one Municipality. The division aims to provide 53131 FHTCs under Jal Jeevan Mission across these 19 panchayaths for an estimate cost of 44554 lakhs. PH Division Kaduthuruthi consist of Two Sub Divisions namely P.H.Sub Division Kaduthuruthy and P.H.Sub Division Vaikom.

Local Audit of AG

Local Audit wing of Resident Audit officer conducted audit upto 31/03/2022. There are 15 pending paras to be settled under P.H. Division Kaduthuruthy.

B. Officers In Charge.

Attached as **Appendix A.**

C. Financial Analysis

Year	2020-21 (Rs In Lakhs)	2021-22 (Rs In Lakhs)	2022-23 (Rs In Lakhs)
Establishment Expenses	Rs.586.75/-	Rs.568.07/-	Rs.732.14/-
Contingency Expenses	Rs.39.48/-	Rs.40.86/-	Rs.109.13/-
Capital Expenditure	Rs.322.94/-	Rs.1801.35/-	Rs.3432.95/-
Maintenance Expenditure	Rs.246.74/-	Rs.192.71/-	Rs.63.85/-

D Internal Control Mechanism**1. Trial Balance.****P.H.Division Kaduthuruthy****1662 (Advance to suppliers)**

On verification an amount of Rs. 9,63,253/- is showing as debit balance in the trial balance for the month of 3/2023. Non settlement of advance paid to suppliers may be verified and intimated to audit.

2825 (LIC/SLI)

On verification an amount of Rs. 8,84,157/- is showing as debit balance in this account. The reason for showing huge amount paid in excess of recovery from employees may be verified and intimated.

2826 (profession tax deducted)

On verification an amount of Rs. 83,250/- is showing as debit balance in this account. The reason for showing the amount paid in excess of recovery from employees may be verified and intimated.

2834 (ST on Tender sales)

On verification an amount of Rs. 1,03,060/- is showing as debit balance in this account. The reason for showing the amount paid in excess of amount received towards sale tax may be verified and intimated.

2843 (TDS from employees)

On verification an Excess payment of Rs. 151 towards income tax deductions from employees may be verified and intimated

2829 (other statutory employee deductions)

On verification an amount of Rs.15,89,096/ is showing as credit balance in this account. The reason for not remitting the amount to the respective agencies may be verified and intimated to audit.

9211 (Control Account - Collections)

On verification an amount of Rs. 2,04,705/- is showing as debit balance . The reason for debit balance in the control account may be verified , corrected and intimated to audit.

II. Parking of Funds in various Accounts.**P.H.Division Kaduthuruthy**

On the scrutiny of Cheque memo Registers and bank statements of various Accounts and Cash Book, it is noticed that huge amount is parked in these accounts as on 31.08.2023.

SI No	Account No	Parked Amount	Remarks
1	67283640235 O&M	13,81,960	
2	67258814033 Salary/JJM	5,60,90,484	
	Total	5,74,72,444	

As per reply furnished by the division, The explanation is admitted for Rs. 6,32,972/- for O&M account. Balance amount of Rs. 74,89,88/- may be transferred to head office account if it is unnecessarily parked. The explanation submitted for Salary/JJM account is also admitted except Rs. 16.24 Lakhs. If the amount is parked unnecessarily in the account urgent action may be taken to transfer the amount to head office account.

III Non accounting/remitting of accrued interest

a) P.H.Division Kaduthuruthy

On verification of Trial Balance of PH Division Kaduthuruthi, it is noticed that accrued interests were not remitted to the account of Head office.

Fin Year	Amount
2020-21	₹3,98,310
2021-22	₹5,34,107
2022-23	₹12,26,764
TOTAL	₹ 21,59,181

The remittance details of accrued interest to Head office account may furnished to audit. If not remitted, action may be taken to account the interest and remit the amount to the Account of FM&CAO.

Further on verification of the cash book entry on 12/2022 it is noticed that an amount of Rs. 11,02,059/- is seen recorded in the payment side of the cash book towards the transfer of accrued interest to head office account. This entry is not in order. This has to be corrected as fund transfer to head office.

b) P.H.Sub Division Kaduthuruthy.

On verification of the Bank statement and reconciliation statement it is noticed that an amount of Rs.11,935/- credited by bank since last one year is not recorded in cash book.

More over the following amounts already credited and recorded in cash book is also not seen transferred to head office account.

Financial Year	Amount
2020-21	32,433

2021-22	8,293
2022-23	3,793
Total	44,519

The details of remittance to head office account may be intimated to Audit. If not remitted urgent action may be taken to transfer the amount to head office account and fact intimated to Audit.

c) Water Supply Sub Division Vaikom

On verification of Trial Balance of WS sub Division Vaikkom, it is noticed that accrued interests were not remitted to the account of Head office

Fin Year	Amount
2019-20	₹22,066
2020-21	₹11,626
2021-22	₹6,249
2022-23	₹ 8,858
	₹ 49,799

The remittance details of accrued interest to Head office account may furnished to audit. If not remitted, action may be taken to account the interest and remit the amount to the Account of FM&CAO.

IV. Bank Reconciliation

a) P.H.Division Kaduthuruthy

On verification of the Bank Reconciliation statement of the following account, some irregularities are noticed.

A/C No.67258814033

Balance as per Bank Statement : 5,85,70,484/-
(as on 31/08/2023)
Balance as per Cash Book : 5,60,90,484/-
(as on 31/08/2023)

An amount of Rs.24,80,000/- is shown as cheque issued but not presented for payment. As per List 'D' the cheque is seen issued on 30/10/2018 to "Self". Since this is a lapsed cheque, reason for keeping amount under List 'D' may be clarified.

b) P.H.Sub Division Kaduthuruthy.

On verification of the Bank reconciliation statement of P.H. Sub Division Kaduthuruthy, the following discrepancies are noted.

Account No: 67219287761

Balance as per Bank Statement: 302834.75/-

Balance as per Cash Book : 148867.25/-

As per list 'D' attached to the Statement, some lapsed cheques are included. These lapsed cheques are to be cancelled and credited to Account.

Cheque issued to Kudumbasree Director on 26/08/2019 Rs. 105/-

Cheque issued to EE, KWA Kaduthuruthy on 26/12/2022 Rs. 23400/-

=====

Total Rs. 23505/-

More over cash credited by bank for Rs. 2405/- is also not seen accounted. This may also be verified and fact intimated to Audit.

V. Wrong cash balance entry in Cash Book.**P.H.Division Kaduthuruthy.**

On verification of the Trial Balance of the P.H.Division Kaduthuruthy, the cash balance is shown as Rs.5753/- But on verification of Cash Book, the balance is shown as Zero. The reason for the difference in cash balance may be verified and intimate to Audit.

Part II-A**Major Irregularities**

-NIL-

Part II-B**Other Irregularities.****I. Non Forfeiture of time barred /unclaimed securities.****a) P.H.Division Kaduthuruthy**

On verification of the Security Deposit register, it is noticed that SD's were pretty old as of 2015-16. As per codal provisions, the unclaimed / time barred securities / EMDs shall be forfeited and taken into the account of KWA. But it is noticed that, the same has not been done in this Division. Further it may be noted that in the case of Liabilities are existing against the contractors, action taken in this regard may also be reported.

SL. No.	Name of contractor	Name of instrument	Bank/ Treasury	Amount
1	Ramani.S.Nair,	Term Deposit Receipt No. H 676481Dtd: 28/01/2016	Federal Bank	7000
2	M/S Jeekay Marketing.	Term Deposit Receipt No.254049 Dtd: 20/07/2015	Thrissur City Post office	10000
3	M/S Jeekay Marketing.	Term Deposit Receipt No.254048 Dtd: 20/07/2015	Thrissur City Post office	16500
4	K.M.Mohandas	Account No.799010500574721 Dtd:01/12/2018.	--	50000
5	Bibin Kumar.M.V	Account No.7990105005651523 Dtd:07/11/18.	Sub Treasury, Vaikom	6700
6	K.V.Tomichan	Account No.0171020558311000017. Dtd:20/02/2019.	Catholic Syrian Bank	5800
7	Xavier.C.M	Receipt No. JK.No.454368 Dt.10/03/2019	Sub Treasury Vaikom	6000
8	Shony.P.Jacob	TSD No.799010500727409 Dtd.17/08/2019	Sub Treasury Ayarkunnam	216600
9	Shony.P.Jacob	TSD No.799010560705757 Dtd.18/07/2019	Sub Treasury Ayarkunnam	70500
10	Shony.P.Jacob	S.D No:799010506705781 Dtd: 18/07/2019	Sub Treasury Ayarkunnam	40000
11	Shony.P.Jacob	S.DNo:799010500705792 Dtd: 18/07/2019.	Sub Treasury Ayarkunnam	12700
	Total			441800

b) P.H.Sub Division Kaduthuruthy.

SL.No.	Name of contractor	Name of instrument	Bank/ Treasury	Amount
1	C.E Madhavan	No.471516, 17 Dtd: 13/09/2017	KGB	10500
2	M/S Arun Electricals	Dt.15/09/2017	-	4000
3	M/S Paradise Electric Works	Dt.15/09/2017	-	4000
4	-	No. 471517	KGB	5500
5	-	No.5325	KGB	10500
6	Aswin Associates	A/C No.20601	SCB	3100

7	Arun Electricals	A/C No20602	SCB	3100
8	Aswin Associates	A/C No20680	SCB	12000
9	Arun Electricals	-	-	6000
10	Arun Associates	A/C No21250 Dtd:29/09/2018	SCB	10000
11	Arun Electricals	A/C No21246 Dtd:29/09/2018	SCB	10000
12	Arun Associates	29-09-18	SCB	3400
13	Arun Electricals	No.21253 Dtd:29-09-2018	SCB	3400
14	Aswin Associates	No21247 Dtd:29/09/2018	SCB	3400
15	Arun Electricals	No21251 Dtd:29/09/2018	SCB	3400
16	Aswin Associates	No. 21248 Dtd:29/09/2018	SCB	3000
17	Arun Electricals	No21252 Dtd:29/09/2018	SCB	3000
18	Mohandas K.M	-	-	14000
19	Mohandas K.M	NO.22010	SCB	10000
20	Mohandas K.M	22009	SCB	10000
21	Aswin Associates	No21985	SCB	10000
22	Aswin Associates	No21986	SCB	10000
23	Arun Electricals	No. 1324	-	3500
24	Benny Augustine	No. 1325	-	3500
25	Arun Electricals	No.1326	-	1700
26	Benny Augustine	No.1327	-	1700
27	Mohandas K.M	NO.22176 Dt.25/03/2019	-	3750
28	Aswin Associates	No.22177 Dt.25/03/2019	-	3750
29	Mohandas K.M	No. 22129 Dt. 16/03/2019	-	4000
30	Aswin Associates	No. 22130 Dt.16/03/2019	-	4000
31	Mohandas K.M	No. 22134 Dt.16/03/2019	-	6500
	Aswin	No. 22135		

32	Associates	Dt.16/03/2019	-	6500
33	Mohandas K.M	No. 22133Dt.16/03/2019	-	6000
34	Aswin Associates	No. 22136 Dt.16/03/2019	-	6000
35	Mohandas K.M	No. 22132 Dt.16/03/2019	-	6000
36	Aswin Associates	No. 22137Dt.16/03/2019	-	6000
37	Aswin Associates	No. 07228 Dt.27/04/2019	SCB	5000
38	Mohandas K.M	No. 22010 Dt.22/02/2019	SCB	10000
39	Aswin Associates	No. 22009 Dt.22/02/2019	SCB	10000
40	C.E Madhavan	861187	KGB	6000
41	Jiji Mathew	861132	KGB	6000
42	V.K. John	No.650142 ,	KGB	12500
		No.650143		10000
43	C.E Madhavan	No. 851187	-	16000
		No. 861132		4000
44	C.E Madhavan	No.861187	-	6000
		No.861132		6000
45	Laiju.P.Vargese	No.1678100000000640	South Indian Bank	4500
46	Tomichan.K.U	No.689961	D.D	2000
47	Laiju.P.Vargese	No.6676100000000580	South Indian Bank	8500
48	C.E Madhavan	No.861133	KGB	6000
49	V.K. John	No.859394	D.D	6200
TOTAL				333900

c) Water Supply Sub Division Vaikom

SL.No.	Name of contractor	Name of instrument	Bank/ Treasury	Amount
1	M/S Arun Electricals	No.580523, 17 Dtd: 20/01/2010	Dhanalakshmi Bank	1750
2		No.242226 Dtd:23/7/09	NSC	100
3	M/S Paradise Electric Works	No.988 Dtd:17/06/2010	Society	900
4		No.22317 Dtd:14/06/2010	District Co-operative Bank	1000

5	M/S Arun Electricals	No. 22428 Dtd:27/08/2010	DCB	1250
6		No. 22387 Dtd:10/08/2010	DCB	1600
7		No.842175 Dtd:23/07/2009	NSC	1000
8	M/S Faradise Electric Works	No.22495 Dtd:22/10/2010	DCB	2000
9		No. 22388 Dtd:10/08/2010	DCB	1600
10		No.22289 Dtd:28/05/2010	DCB	1500
11		No.22427 Dtd:27/08/2010	DCB	1250
12	M/S Arun Electricals	No. 22346 Dtd: NIL	DCB	1100
13	M/S Faradise Electric Works	No.22431 Dtd: NIL	DCB	350
14		No.22220 Dtd: NIL	DCB	1500
15	M/S Arun Electricals	No.10693 Dtd:12/10/2012	DCB	4600
16	M/S Faradise Electric Works	No.10692 Dtd:12/10/2012	DCB	4600
17	P.S Sasidharan	No. 486911 Dtd: 08/05/2019	D.D	9600
18	Shanavas .S	No.938065 Dtd:06/05/2019	SBI	1300
19	Shanavas .S	No.938063 Dtd:06/05/2019	SBI	3250
20	Sashidharan	No. 486912 Dtd:06/05/2019	D.D	6500
Total				46750

II. Non accounting of JJM Connection charges/Geo-Tagging.

It is informed that the total no. of FHTCs proposed to be given through JJM is 53131 in 20 panchayaths of Kottayam district. The proposed Revenue through connection fees is **03.05 crores.+ SME/CSME** charges. In this connection on verification of the JJM work register and connected files, connection charges are not seen recorded. Amount towards connections charges has to be booked as expenditure in the respective work and to be recorded as revenue of kwa. Similarly in many cases the cost geo-tagging also not seen claimed or not accounted a revenue of KWA. This may also verified and ensure that cost of geo-tagging are claimed and accounted properly, as the above work is done by the staff of KWA.

Total No.of FHTCs effected so far :	27769
Total Amount of Connection fees bills to be submitted :	1.60 Crores+SME/CSME charges
Total amount of Geo-tagging to be collected	Rs. 5.55 Lakhs

Under the above circumstances action taken to collect and remit the connection charges may be intimated to audit.

III. Non settlement of Temporary Advance

a) P.H.Sub Division Kaduthuruthy.

On verification of the Temporary Advance register, it is noted that the register is not maintained properly. The date of disbursement or cheque date is not recorded in the register. More over the acknowledgement of the concerned officers are also not obtained.

Further on verification of the temporary advance register, of the section officers, the following amount are not seen settled.

SL. NO.	Name of Officer	Amount	Cheque No.	Date
1	Jerin.J.Paul, PH.Section Kidangoor.	5,500	-	06/04/2012
2	AE, P.H.Section Peruva.	40,000	963295	18/07/2022
3	Pradeep Mathew. AE, P.H. Section Uzhavoor.	30,000	638430	22/05/2023

This may be verified and settlement details may be updated and intimated to Audit.

b) Water Supply Sub Division Vaikom

On verification of the Temporary Advance register and connected files it is noticed that the Sri. G Suresh, Asst. Engineer has submitted CB12 on 01-04-2023 towards Temporary advance settlement of Rs. 15000/- against the advance taken by him on 30/03/2023 vide cheque no. 491343. But after the elapse of 6 months the settlement is not seen taken in to account. This amount is still showing as outstanding in the trial balance. Explanation of the concerned officer for not accounting the same may be obtained and communicated. More over on verification of the trial balance a total amount of Rs.55,162/- is showing as outstanding balance against Temporary advance. But on verification of the register the details of officers to whom the advance was paid is not available. Hence the breakup of the outstanding advance may be intimated to audit with the details of officers, amount paid and date of disbursement. If Settlement was made in any of the above cases, date of settlement with CBV No. may be intimated to audit with explanation for not reflecting the same in the trial balance.

IV. Non Settlement of Advance to contractors(Bank loan Scheme)

P.H.Sub Division Kaduthuruthy.

On verification of the trial balance an amount of Rs. 95,13,363/- is still showing as pending advances to be settled by the contractors being the amount paid against CC bills on bank loan scheme. It may be reported whether these payments are still pending to be released from head office. If so please furnish the following details.

Name of contractor

Amount pending to be settled

Name of work and scheme

Date of submission of bill.

V. Huge Street Tap Revenue Arrears.

P.H.Division Kaduthuruthy

On verification of the LSGD Register, it is noticed that the following Grama Panchayaths and Municipalities have huge arrears to be settled.

Name of Panchayath/Municipality	Amount pending to be settled
Vaikom Municipality	Rs.11,40,44,119
Chempu Grama Panchayath	Rs. 21,48,351
Udayapuram GP	Rs. 18,44,673
Thalayolaparambu GP	Rs. 22,56,261
Manjoor GP	Rs. 5,00,480
TV puram GP	Rs. 3,30,861
Uzhavoor GP	Rs. 63,113
Total Amount	Rs. 12,11,87,858

The reason if any for non settlement of the above huge arrears by the LSGDs may be intimated and urgent action may be taken to recover the arrears and result intimated to audit.

VI. Improper accounting of centage charges.

P.H.Division Kaduthuruthy.

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 work details it is observed that there is no Centage charges are being booked under the head 6511 while finalizing the bill of work. The Centage charges has to be booked in the respective head of account and to be deposited to the non-operative account. The reason for violating the direction from the Managing Director may be intimated to audit. On verification of the Deposit register and ledger account of LSGD deposits an amount of Rs. 3,21,69,219 is seen received as deposits from the LSGD for various works during the year 20-21 and 21-22. This amount includes 10% of centage charge Rs. 29,24,474 also. But the amount is not seen recorded as the revenue of KWA. The total amount of centage charges to be remitted may be calculated for the previous periods and to be booked as expenditure of the project and revenue of KWA. The deposit work register may be verified and necessary corrective steps may be taken urgently and result intimated to audit.

VII. Imposing of fine - LSGD Street Tap- recalculation of compound interest.

P.H.Division Kaduthuruthy

On verification of LSGD Street Tap Demand Register, a huge amount of fine is seen imposed to the defaulted LSGD's. There was a direction from Head Office vide order 21097/AO (RMC)/2021/KWA dt. 18-11-2021 and orders of the Hon. High court, to recast the compound interest already imposed to normal interest and to make necessary adjustments in the ledger of the consumers. It may be verified whether this action has been done in this division in the case of Street tap

water charges. It may also verified whether the arrears shown against the LSGDs are actual amount receivable based on the recalculation and no compound interest is imposed to LSGDs. Revenue monitoring cell of head office may be contacted if required.

List of arrears on LSGD Street Tap as on 31/03/2023				
Name of Panchayath	Closing Balance as on 31/03/2023	Fine	Demand as on 04/2023	Total
Vaikkom Municipality	97400602	1870557	737066	100008225
Udayanapuram G.P	462526	9096	326364	797986
Chempu G.P	859049	16962	296033	1172044
Kidangoor G.P	55576	1112	99487	156175
Kanakkari G.P	1382	28	49743	51153
Velianoor G.P	0	0	14559	14559
Vechoor G.P	219258	4385	270555	494198
Manjoor G.P	268426	5277	31545	305248
Ramapuram G.P	0	0	7280	7280
T.V Puram G.P	46053	903	66729	113685
Thalayolapparambu	0	0	357909	357909
Uzhavoor G.P	26916	538	20625	48079
Njeezhoor G.P	0	0	2427	2427
Kadaplamattom G.P	-11962	0	31545	19583
TOTAL	99327826	1908858	2311867	103548551

VIII. Non updation of Registers

a) P.H.Division Kaduthuruthy

1. GST & KCWWF

On verification of the registers of GST & KCWWF, non updation of payment details through monthwise is noticed. This shall be updated and intimated to Audit.

2. Stamp Account Register & Casual Leave Register

On verification of Registers, it is noticed that the Registers are not seen authenticated by the Competent Authority. The same may be updated and intimated to Audit.

IX. Establishment & Service Books

P.H.Division Kaduthuruthy

a) Leave not recasted at the rate of 1/11 days

As per G.O(P) No.75/2007/Fin dated 27/02/2007 the employees who have completed 3 years of service will become eligible for Earned Leave at the rate of

1/11 for the period spent on duty for the first year of service as admissible to a permanent employee. On verification of the Service Book of the following incumbents under this office the leave at the rate of 1/11 has not been recasted yet. Reason for the delay shall be intimated to audit and recalculate the leave account at the earliest.

1. Smt. A Lizuna Kunju, Assistant Engineer.
2. Smt. Mercy.P.T. Overseer Gr. III.
3. Smt. Sunitha Mathew. Office Assistant.
4. Smt. Smitha Chellappan Upper Division Typist.

b) Non deduction of GIS

1. P.H.Division Kaduthuruthy

On verification of the salary bills it is noticed that some of the employees were not subscribed to GIS which is mandatory .The details are :-

1. Smt. A Lizuna Kunju, Assistant Engineer.
2. Kumary. Jewel Mary John, L.D.C
3. Sri. Arun S.H, L.D.Typist.

2. Water Supply Sub Division Vaikom

1. Anjali Sudarsanan L.D.C
2. Rajeev Chandran.K Unskilled Worker.
3. Rajeev K.R Meter Reader.
4. Vishnu.S. Thekkedath. Unskilled Worker.

c) Non deduction of SLI

1. P.H.Division Kaduthuruthy

On verification of the salary bills it is noticed that some of the employees were not subscribed to SLI which is mandatory .The details are :-

1. Smt. A Lizuna Kunju, Assistant Engineer.
2. Sri. Arun S.H, L.D.Typist.

2. Water Supply Sub Division Vaikom

1. Anjali Sudarsanan L.D.C
2. Rajeev Chandran.K Unskilled Worker.

X. Irregular Sanctioning of Leave Without Allowances.

P.H.Sub Division Kaduthuruthy.

On verification of the Service Book, Sri. Renjith Kumar.R , Overseer GrIII, it is noted that Leave Without Allowance for 141 days is Sanctioned by the then

Head of Office (ie. Assistant Executive Engineer, P.H. Sub Division, Peerumedu). As per the existing rule (Rule 65 KSR) LWA for more than 120 days (4 months) can be sanctioned by the head of department only. Explanation of the concerned officer for violating the rule for sanctioning LWA may be obtained and communicated. More over necessary action may also be taken to regularize the LWA period from the Competent Authority.

XI. Auction of Department Vehicle.

It is noticed that two vehicles which are unserviceable kept idle due to obsolete in Sub Division Vaikom and Sub Division Kaduthuruthy Division office. The details are given below. Urgent necessary steps may taken to auction these vehicles.

Sl No	No. Model and Make	Remarks	Office Name
1	Mahindra Jeep (registered on 13/12/1996)	This vehicle is 26 years old. Auction process may be started as per Rule.	Sub Division Vaikom.
2	Mahindra Bolero 2007- Dec Model	This vehicle is 16 years old. Action taken may be reported.	Sub Division kaduthuruthy.

XII. Revenue

The Revenue Collection details under P.H. Division, Kaduthuruthy is as follows:-

Year	2020-21 (Rs.in Lakhs)	2021-22 (Rs.in Lakhs)	2022-23 (Rs.in Lakhs)
Revenue Target	7 Crores	8.51 Crores	7.61 Crore
Revenue collection	4,27,40,441	4,86,43,170	5,52,81,962
% of Achievement	61.00%	57.10%	72.53%
Closing Balance as on 31st March 2023	26746225	41000141	19195677

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

a) Kaduthuruthy Section

SL.NO	CONSUMERS	AMOUNT	Date of Disconnection
1	KDH/801/I	71931	04-04-2023
2	KLU/526/D	20749	NA

XIII. Door Locked Meter Readings/Not Access meter readings/Less Readings.

On verification of e Abacus, There are a number of Consumers Water Meter Readings are seen as Door Locked/Not access from months to years. These readings has to be verified with meter readers and necessary action shall be taken to update the Meter Readings and result intimated to Audit. In Less Reading cases, the reason for less reading may be obtained from the concerned meter readers and intimated to audit.

List attached as Appendix - B.



Part III

Outstanding Local Audit Paras.

SL.No.	Year	Pending
1	16-18	3
2	18-19	1
3	19-20	1
4	19-20	10
	TOTAL	15

Part IV

Best Practices
NIL

Part V
Acknowledgement

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

ABDUL BASHEER T K
INTERNAL AUDITOR



Appendix A

Incumbency Detail of Executive Engineer

Sl.No.	Executive Engineer	Date of Joining	Date of Relieving
1	Sri.Mohanana B	22-12-2014	07-05-2019
2	Sri.Anilraj K.S., Technical Assistant (full additional charge)	07-05-2019	07-06-2019

3	KIG/466/D	33345	21-06-2022
4	MKU/2050/D	41382	07-12-2022
5	MKU/5965/D	32983	NA
6	MKU/3514/D	23234	16-11-2022
7	MKU/5892/D	342459	NA
8	MKU/491/D	23825	20-07-2019
9	NZR/104/D	41991	NA
10	NZR/1816/D	20986	NA
11	VLU/5559/D	22885	30-03-2023
12	VLU/799/D	33593	16-10-2019
13	MJO/2475/D	51321	06-02-2023
14	KIG/1746/N	38067	12-11-2019
15	KIG/147/N	69472	NA
16	MKU/5440/N	55312	NA
17	MKU/2028/N	27111	NA
18	MKU/3297/N	41742	21-07-2023
19	NZR/870/N	22086	09-02-2023
20	VLU/1610/N	23919	NA
21	NZR/1136/N	65380	10-07-2023

b) Vaikom Section

SL.NO	CONSUMERS	AMOUNT	Date of Disconnection
1	VMC/2633/N	21794	27-07-2023
2	VMC/5789/N	23537	NA
3	VMC/5400/N	27280	NA
4	VMC/10/S	313841	NA
5	VMC/5918/N	21089	NA
6	VMC/476/N	52121	NA
7	VMC/1/N	22416	NA
8	UDN/1405/N	27707	22-09-2022
9	MTU/4002/N	157346	NA
10	MTU/4388/N	177795	NA
11	MTU/584/D	28708	NA
12	VCR/607/D	20286	NA
13	TLP/67/N	158662	08-06-2017
14	TLP/4946/N	32257	18-11-2022
15	VMC/2412/N	26098	22-02-2021
16	VMC/1281/N	27069	27-12-2022
17	VMC/802/N	33404	24-03-2017

Details of RR action taken on the disconnected Consumers may be intimated to audit. Some connections are not seen disconnected even though the huge arrears are pending. Urgent action may be taken to recover the arrears and result intimated to audit.

3	Sri.R.V.Santhoshkumar	07-06-2019	14-06-2019
4	Sri.Anilraj K.S., Technical Assistant (full additional charge)	14-06-2019	09-08-2019
5	Sri.Anilraj K.S., Assistant Executive Engineer	09-08-2019	02-12-2019
6	Sri.Suresh K, Executive Engineer	02-12-2019	16-09-2023
7	Smt.Savitha A.V., Assistant Executive Engineer	17-09-2023	Continuing

Incumbency Detail of Technical Assistant

Sl.No.	Technical Assistant	Date of Joining	Date of Relieving
1	Smt.K.G.Pushpa, Technical Assistant	20-01-2014	04-07-2015
2	Sri.Ajith K Thankachan, Technical Assistant	15-09-2015	07-10-2016
3	Sri.K.S.Sivaprasad, Technical Assistant	13-10-2016	03-07-2017
4	Sri.Paulson Peter, Assistant Executive Engineer(Charge)	03-07-2017	17-07-2017
5	Sri.K.S.Sivaprasad, Technical Assistant	18-07-2017	23-09-2017
6	Sri.Paulson Peter, Assistant Executive Engineer(Charge)	23-09-2017	25-09-2017
7	Sri.Anilraj K.S., Technical Assistant	25-09-2017	09-08-2019
8	Sri.Bastin John, Asst.Engineer(charge)	10-12-2018	19-12-2018
9	Sri.Bastin John, Asst.Engineer(charge)	26-04-2019	02-05-2019
10	Sri.Ajith K Thankachan, Technical Assistant	09-08-2019	21-08-2019
11	Sri.Assi M Lukose, AEE(charge)	21-08-2019	04-09-2019
12	Smt.Soniya S, Technical Asst.	04-09-2019	27-12-2019
13	Sri.Bastin John, Asst.Engineer(charge)	28-12-2019	02-01-2020
14	Sri.Assi M Lukose, AEE(charge)	03-01-2020	05-03-2020
15	Sri.Thampy S, Technical Assistant	06-03-2020	13-10-2020
16	Sri.Assi M Lukose, AEE(charge)	13-10-2020	16-10-2020
17	Smt.Valsala T, Asst.Engineer(charge)	17-10-2020	02-11-2020
18	Sri.Suresh Babu, Asst.Executive Engineer(charge)	03-11-2020	04-11-2020
19	Sri.Sreekumar N.G., Technical Asst.	05-11-2020	04-07-2023

Incumbency Detail of Divisional Accounts Officer

Sl.No.	Divisional Accounts Officer	Date of Joining	Date of Relieving
1	Sri. K.R.Venugopalan, DAO	15-05-2014	07-06-2015
2	Sri.Sebastian Kuruvila, Head Clerk(Charge)	17-06-2015	17-08-2015
3	Sri.Saji V.K., DAO	17-08-2015	07-11-2016
4	Sri.George P.J., DAO	07-11-2016	31-03-2020
5	Sri.Sreejith N, U.D.Clerk(charge)	01-04-2020	19-05-2020
6	Smt.Mary Thomas, DAO	20-05-2020	31-05-2021
7	Sri.Byjumon P.R, JS(charge)	01-06-2021	16-08-2021
8	Smt.N.M.Omana, DAO	17-08-2021	31-05-2022
9	Sri.Byjumon P.R, JS(charge)	01-06-2022	25-07-2022
10	Sri.Shijukumar K, DAO	26-07-2022	Continuing

Appendix B

Kaduthuruthy Section

Door Locked/Not Access

Area Code	Consumer No.	Category	Remarks
KKY	94	D	No reading since 10/12/2017
KKY	157	N	No reading since 28/01/2020
NZR	701	D	No reading since 24/12/2019
NZR	47	D	No reading since 22/01/2021
KLU	632	D	No reading since 29/10/2018
KKY	1051	D	No reading since 19/02/2021
VLU	303	D	No reading since 28/08/2021
NZR	2103	D	No reading since date of connection- 11/06/2021
NZR	2229	D	No reading since date of connection-06/08/2021
KKY	55	D	No reading since 31/01/2015
NZR	1367	D	No reading since date of connection-28/12/2020
NZR	2163	D	No reading since date of connection-03/07/2021
NZR	1369	D	No reading since date of connection-28/12/2020
NZR	1465	D	No reading since 27/04/2021
NZR	1658	D	No reading since date of connection-16/02/2021
VLU	4312	D	No reading since date of connection-13/05/2021
NZR	2201	D	No reading since date of connection-28/07/2021
KIG	404	D	No reading since 29/6/2018
MJO	2299	D	No reading since 21/05/2021
NZR	1580	D	No reading since date of connection-08/02/2021
NZR	1628	D	No reading since date of connection-15/02/2021
NZR	1470	D	No reading since 27/04/2021
NZR	2240	D	No reading since date of connection-18/08/2021

VLU	498	D	No reading since 19/09/2022
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Vaikom Section

Area Code	Consumer No.	Category	Remarks
VCR	691	D	No meter readings since 12/03/2015. Reason for Posting Not Access from 20/12/2019 to 05/10/2023.
VMC	4911	D	No meter readings since 16/05/2019
VCR	2157	D	Not Access Reading posted Since 19/09/2022 .
VCR	2142	D	Not Reading since on 29/11/2018
TLP	497	D	Special Report for No Reading since New meter fitted on 14/09/2021. Reading Not Access posted since 14/09/2021
VCR	1294	D	Special Report for No meter readings since 16/02/2015.
TLP	280	D	Special Report for No meter readings since New Meter fitted on 25/02/2021.
TLP	1035	D	Special Report for No meter readings since Last Adjusted Reading on 19/09/2019.
VMC	3466	D	Special Report for No meter readings since 18/11/2019
TLP	554	D	Special Report for No meter readings since New Meter fitted on 16/02/2019.
TVM	2725	D	Special Report for No meter readings since Last Adjusted Reading on 21/03/2020
TLP	786	D	Special Report for No meter readings since New Meter fitted on 30/03/2021.
VCR	3818	D	Special Report for Not Access readings posted from the Date of connection- 06/08/2020
VCR	761	D	From 18/01/2016 to 26/11/2020 Meter Readings were available. Special Report for Posting Not Access as Reading from 04/09/2021 to 05/09/2023 may be furnished to Audit.
VMC	717	D	From 03/12/2013 to 05/10/2018 Meter Readings were available. The Reading on 05/10/2018 is 229KL. From 05/12/2018 to 05/02/2020 Reading posted as Building Demolished. But no entry is seen in eAbacus as Building Demolished or Disconnected. On 10/04/2020 Reading Not Access posted. On 08/06/2020 and 04/10/2020 Reading posted as Disconnected. From 04/12/2020 to 06/04/2021 Meter Readings are available as 234 KL on 04/12/2020, 236KL on 04/02/2021, 237KL on 06/04/2021. Clarification for the above situation shall be intimated to Audit and also the reason for posting Not Access From 09/06/2021 to 06/10/2023 also be intimated.
VMC	4978	N	Special Report for Not Access readings posted upto 25/09/2023 from last Adjusted Reading 548 KL on 23/09/2021

VMC	1521	D	Special Report for Not Access readings posted upto 25/09/2023 from last Adjusted Reading 28 KL on 26/07/2021
VMC	2130	D	Special Report for Not Access readings posted upto 15/09/2023 from last Adjusted Reading 1081 KL on 15/03/2021
VCR	995	D	Special Report for Not Access readings posted upto 22/10/2023 from last Adjusted Reading 572 KL on 27/06/2021.

Less Reading - Meter Readings

Kaduthuruthy Section

Area Code	Consumer No.	Category	Remarks
KIG	154	D	Less Reading from 11/11/2015 to 16/06/2018. At present Same Reading may be Clarified.
KLU	1691	D	Last Adjusted Reading on 17/02/2022. 30/04/2023 Same Reading, 15/06/2023 Less Reading, 16/08/2023 Same Reading, 17/10/2023 Less Reading.
NZR	217	D	Less Reading from 13/02/2021 to 15/04/2021, Same Reading from 15/04/2021 to 19/10/2023

Vaikom Section

Area Code	Consumer No.	Category	Remarks
VMC	509	D	On 07/08/2019 the Reading was 49 KL . This Reading was Adjusted with 02/12/2022 Reading 49 KL as zero consumption for Category change from Non Domestic to Domestic. Not Clear Reading Posted on 06/02/2023. On 05/04/2023 and on 06/06/2023 Reading posted as Less Reading. On 04/08/2023 and 07/10/2023 Door Locked was posted. Special Report on Less reading posted on 05/04/2023 and 06/06/2023 shall be furnished to Audit.
TLP	1091	D	Report on Less Reading posted for 18/04/2023, 13/06/2023, 10/08/2023
TZM	251	D	Report on Less Reading Dtd: 25/09/2023.
MTU	96	D	On 16/08/2019 Reading 348KL cancelled. Reading 5KL adjusted on 07/10/2019. Same Reading posted upto 11/06/2021. Then, Less Reading posted from 05/08/2021 to 05/02/2022. From 06/04/2022 to 05/10/2022 Same Reading Posted. Then Less Reading posted from 04/12/2022 and 04/02/2023. Same Reading posted on 04/04/2023. Less

			Reading from 04/06/2023,04/08/2023, 04/10/2023. The reason for Posting Less Reading intermittent with Same Reading may be clarified to Audit.
VMC	780	D	On 08/07/2020 Reading 296KL posted. 11/09/2020 and 11/11/2020 Door Locked posted. Then Less Reading posted on 12/01/2021, 08/3/2021, 07/05/2021, 08/07/2021, 09/09/2021, 09/11/2021, 10/01/2022, 08/03/2022, 11/05/2022, 13/07/2022, 06/09/2022, 07/11/2022, 07/01/2023, 09/03/2023, 08/05/2023. Then on 12/07/2023 Reading 301 KL posted and adjusted. Then on 11/09/2023, Same Reading posted. Adjusting the 301 KL on 12/07/2023 after enormous Less Reading may be clarified to Audit.
TLP	1644	D	Meter No.16649 fixed on 30/12/2013. Last Meter Reading is seen as 282KL on 10/08/2019. which was adjusted. On 20/08/2019, Initial Reading starts with same Meter No. 16649 with Reading as 57KL. Then on 19/10/2019 and 19/12/2019, Less Reading posted. On 20/02/2020 Same Reading Posted. Then intermittently, Same Reading, Not Access, Less Reading, etc posted. At present, on 09/10/2023, Less Reading Posted. The reason for the above abnormal situation shall be clarified to Audit.
TVM	2644	D	After Adjusting 14 KL on 03/07/2018, Less Reading posted 28/11/2018. Less Reading posted from 04/09/2020, 04/11/2020, 05/01/2021, 06/03/2021 to 04/05/2021. Then Intermittently Not Access, Same Reading, Less Reading on 02/03/2023. From 02/05/2023, 03/07/2023, 02/09/2023 Same Reading Posted. The reason for the above situation shall clarified to Audit.
VMC	4	S	After the Last Adjusted Reading 471KL on 07/02/2020, Same Reading posted from 09/06/2020, 08/10/2020, 11/12/2020. Then Less Reading from 05/02/2021,12/04/2021, then Less Reading and Same Reading intermittently. From 10/10/2022 to 10/10/2023 one year 'Less Reading' Posted. The reason for Less Reading posted from 10/10/2022 to 10/10/2023 and the above situation shall be clarified to Audit with present status of Special Connection, including Building Permit, etc. Audit observes the abnormal situations occurred in Special Casual Connection as serious.
CHP	2983	D	After the Last Adjusted Reading 2KL on 09/04/2019, Less Reading and Same Reading Posted intermittently.
			After the Last Adjusted Reading 78KL on 7/05/2021, Less Reading and Same Reading

TVM	74	D	Posted intermittently upto 05/05/2023. On 12/05/2023 78KL Adjusted with old 78KL on 07/05/2021. Then on 06/07/2023 and on 05/09/2023 Less Reading Posted. The reason for Less Reading Posted shall be clarified to Audit.
TLP	4634	D	Since date of connection, there is only one Reading on 17/03/2022 with 65KL. The readings before 17/03/2022 is posted as Less Reading. The reading 65KL had not Adjusted and after this, Less Reading and Same Reading Posted intermittently. From 17/09/2022 to 19/09/2023 (one Year) Less Reading Posted. The reason for posting Less Reading for one Year shall be clarified to Audit.
UDN	910	D	Intermittent Same reading, less reading, again same reading, less reading from Last Adjusted 132KL on 12/05/2021, From 07/11/2022, 06/01/2023,06/03/2023,06/05/2023,06/07/2023 Less Reading Posted. At present Same Reading posted on 05/09/2023.
VMC	1219	D	Less Reading posted on 23/07/2023 and 23/09/2023 after adjusting the 202 KL on 13/03/2021. Then, from 20/11/2021 to 24/09/2020 Same Reading posted. Reason for posting Less Readings on 16,11/2022,20/01/2023, 21/03/2023, 22/05/2023, 22/07/2023, 18/09/2023. The above abnormal situation shall be clarified to Audit.
MTU	4827	D	The reason for posting Less Reading from 22/06/2022 to 14/10/2023 shall be clarified to Audit.
TLP	32	D	Less Reading and Same Reading from 06/07/2021 shall be clarified to Audit.
MTU	724	D	The reason for posting Less Reading and same Reading from 22/09/2022 to 27/09/2023 shall be clarified to Audit.
MTU	5309	D	The reason for posting Less Reading from 26/12/2021 to 16/08/2023 and same Reading on 14/10/2023 shall be clarified to Audit.
MTU	3624	D	The reason for posting Less Reading and Same Reading from 26/07/2021 to 15/09/2023 shall be clarified to Audit.
VMC	10	N	Same reading of 2444 KL posted upto 02/02/2022 and Less reading from 02/04/2022 to 03/10/2022 and on 03/12/2022 cancellation of wrong reading of KL 4503 on 03/12/2022, then on 03/02/2023 reading 2445KL, next three Reading as Less Reading for 03/04/2023, 02/06/2023,02/08/2023. Special report on the above abnormal Readings may be furnished to Audit.

MTU	5658	D	After reading of 5KL on 15/04/2022, same reading reported on 13/06/2022 and 16/08/2022. The Less reading posted from 22/10/2022, 19/12/2022, 23/02/2023, 29/04/2023, 24/06/2023, 25/08/2023 and 29/10/2023 may be clarified to Audit.
MTU	4766	D	After Last Adjusted Reading 1 KL on 16/08/2021, Less Reading posted from 25/10/2022 to 22/08/2023 shall be clarified to Audit.
MTU	5202	D	After Last Adjusted Reading 3KL on 25/04/2022, Less Reading posted from 25/10/2022 to 22/08/2023, 27/10/2023 shall be clarified to Audit.
MTU	5239	D	After Last Adjusted Reading 2KL on 25/04/2022, Less Reading posted from 24/10/2022 to 23/08/2023 shall be clarified to Audit.

