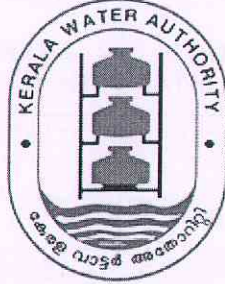


Website: [www.kwa.kerala.gov.in](http://www.kwa.kerala.gov.in)  
Mobile/ Whatsapp: +919495998258

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/4957/2023-DA3(AUDIT)

Dated: 09-01-2024

UIN:IAR/12/2023-24

### KERALA WATER AUTHORITY

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

#### Team Members

1. Sri. Abdul Basheer .T.K, Internal Auditor.
2. Sri. Jayasree.R.V, Divisional Accounts Officer.
3. Sri. Sreejith.S, Head Clerk.

#### **Part-1**

##### **A. Introduction**

The internal audit was conducted from 08/11/2023 to 18/11/2023, covering the period from 01/04/2016 to 31/03/2023. P.H. Division Alappuzha consist of five Sub Divisions namely P.H.Sub Division Alappuzha, P.H. Sub Division Cherthala, W.S. Project Sub Division Harippad, W.S. Project Sub Division Mavelikkara and Head Works Sub Division Thycattussery. A total number of 63376 FHTCs effected so far under JJM projects in the division out of the total proposed number of 82312 FHTCs.

##### **Local Audit of AG.**

Local Audit wing of Resident Audit officer conducted audit upto 31/03/2021. There are 24 pending paras to be settled under P.H. Division Alappuzha.

##### **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)
Estt Expenditure	1473.8	1716.1	1630.6
Contingencies	11.7	9.9	11.8
Capital Exp	12,839.6	18,370.7	19,748.6
Maintanace Expenditure	312.6	402.9	569.1

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

An amount of Rs. 36,63,026/- is showing as debit balance in the trial balance for the month of 3/2023. The reason for non settlement of Advance may be verified and intimated to audit.

**1664 (Advance to Director of Panchayath)**

An amount of Rs. 19,38,138/- is showing as debit balance in the trial balance for the month of 3/2023. On verification it is understood that, the above said amount is outstanding against the stock of pipes supplied. (1313).The reason for non settlement of this advance may be verified and intimated to audit.

**1666 (Advance to Director of Ground Water Dept.)**

An amount of Rs. 1,72,090/- is showing as debit balance in the trial balance for the month of 3/2023. The reason for non settlement of this advance may be verified, necessary corrective steps may be taken and fact intimated to audit.

**2813(Sundry Creditors-Expenses)**

An amount of Rs. 15,86,614/- is showing as debit balance in the trial balance for the month of 3/2023. The reason for Not Journalizing the entries may be explained, necessary corrective steps may be taken and result intimated to Audit.

**2821(House rent deductions)**

Amount of Rs.3,15,339/- is seen as credit balance. It is understood that the above amount is deducted towards the quarters rent. If the same is deducted as KWA quarters rent, this amount may be accounted as revenue of KWA (7211).

**2825 (Insurance Permium Deducted)**

The excess payment (debit entry) of Rs.1,25,05,538/- in this account may be explained.

**2843 (Income Tax)**

Excess payment of Rs.1,02,30,503/- against income tax deducted from employees may be intimated to Audit.

### **P.H.Sub Division Alappuzha**

#### **1662 (Advance to Suppliers)**

On verification of the trial balance an amount of Rs.41581/- is still showing as pending advances to be settled by the suppliers. The reason non settlement of the advance paid to the supplier may be intimated to the audit.

#### **1659 ( Temporary Advance )**

Rs. 529581/- Showing as outstanding balance under the above head of account. All the temporary advances has to be settled in the end of the financial year. The reason for non settlement may be clarified with the details of officers who are not settled the advances. The total amount of pending advance does not match with the details in the temporary advance register.

### **II. Non -Settlement of Advance to contractors (1661)**

#### **a) Head Works Sub Division Thycattussery.**

On verification of the trial balance an amount of Rs. 100000/- is still showing as pending advances to be settled by the contractors. The reason non settlement of the advance paid to the contractor may be intimated to the audit with the following details.

Name of contractors

Name of work, scheme etc

Date of advance paid.

### **III. Parking of Funds**

#### **a) P.H. Sub Division Cherthala**

##### **Non- Operative Account**

On the scrutiny of bank reconciliation statements of Non Operative Account, it is noticed that an amount of Rs.4,91,033/- is parked in the account as on 31.10.2023. The reason for keeping this amount in sub Division may be brought to Audit, Immediate action may be taken to transfer/ correct the entry and result reported to audit.

##### **Operative Account**

On the scrutiny of Cheque memo Registers and bank statements of Operative Account, it is noticed that an amount of Rs. 5,12,,215/- is parked in the account as on 31.10.2023. The necessity of keeping this amount in sub Division may be brought to Audit, Immediate action may be taken to refund the unnecessarily parked amount to the Head Office Account and reported to audit.

#### **b) W.S. Project Sub Division Harippad**

##### **Operative Account**

On the scrutiny of Cheque memo Registers and bank statements of Operative Account, it is noticed that an amount of Rs. 6,12,081/- is parked in the account as on 30.09.2023. The necessity of keeping this amount in sub Division may be brought to Audit, Immediate action may be taken to refund the unnecessarily parked amount to the Head Office Account and reported to audit.

**IV. Non accounting/remittance of accrued interest.****a) P.H.Sub Division Alappuzha**

On verification of Trial Balance and Cheque Memo Register, it is noticed that the following accrued interests are not seen remitted to Head office account.

Sl. No	FY	Amount
1	2020-21	23198
2	2021-22	33104
3	2022-23	19556
	<b>Total</b>	<b>75858</b>

Urgent necessary action may be taken to transfer the amount to Head Office Account and fact intimated to Audit.

**b) P.H. Sub Division Cherthala**

On verification of Trial Balance of HW Sub Division, Cherthala, it is noticed that accrued interests recorded under head of account 7131.

Fin Year	Amount
2022-23	32721
Total	<b>₹32721</b>

The remittance details of the above amounts may be intimated to audit. If not remitted urgent necessary action may be taken to remit the amount to head office account.

**c) W.S. Project Sub Division Harippad**

On verification of Trial Balance of WSP sub Division, Harippad, it is noticed that accrued interests recorded under head of account 7131.

Fin Year	Amount
2021-22	₹29,014
2022-23	₹35,056
TOTAL	<b>₹64,070</b>

The remittance details of the above amounts may be intimated to audit. If not remitted urgent necessary action may be taken to remit the amount to head office account.

**d) Head Works Sub Division Thycattussery.**

On verification of Trial Balance, it is noticed that the following amounts are seen credited as accrued interest as detailed below.

Sl.No	FY	Amount
1	2020-21	8636
2	2021-22	13733
3	2022-23	20511

	<b>Total</b>	<b>42880</b>
--	--------------	--------------

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

## **V. Bank Reconciliation**

### **a) P.H. Sub Division Alappuzha**

#### **A. A/c. no. (57019277721 as on 30.09.2023) operative account.**

1. A total amount of Rs 20800- is seen noted as amount credited by bank, but not recorded in cash book. This may be verified, accounted and reported to audit.
2. Rs.4000/- is seen noted as amount deposited but not credited by bank as per List A. This may be verified and necessary action may be taken to record the transaction in the bank account.

#### **B. A/c. no. (557019217387 ( as on 30.09.2023) Non - operative account**

1. A total amount of Rs 11879- is seen noted as amount deposited to bank, but not credited by bank. This may be verified, and necessary action may be taken to record the transaction in the bank account.
2. An total amount of Rs 2550- is seen noted as amount credited by bank, but not recorded in cash book. This may be verified, accounted and reported to audit.
3. Rs. 29678/- is seen noted as cheque deposited but returned. Necessary action may be taken to debit consumer account and regularize the transaction.
4. More over huge balance is seen kept in the non-operative account. The bank authorities may be contacted and necessary action may be taken to transfer the amount to head office account after keeping the required minimum balance.

### **b) P.H. Sub Division Cherthala**

#### **c. A/c. no. (57026414126 as on 31.10.2023) Non operative account.**

An total amount of Rs 2,87,237- is seen noted as amount credited by bank, but not recorded in cash book. This may be verified, accounted and reported to audit.

Rs.40220/- is seen noted as cheques issued but not presented for payment as per list D. This may be verified and necessary action may be taken to correct the entry.

An amount of Rs. 5,81,460/- is shown as transfer from Non operative account not recorded in cash book. This entry may be verified and necessary action may be taken to record the transaction and reported to audit.

### **c) W.S. Project Sub Division Mavelikkara**

#### **d. A/c. no. (57040292753) as on 31 .08.2023**

An total amount of Rs 76,671- is seen noted as amount credited by bank, but

not accounted in cash book. But on verification it is understood that the above amount is recorded in the cash book as individual entries of different consumer deposits. The reason for showing the amount in the reconciliation statement may be intimated to audit.

**E. A/c. no. (57040292753) as on 31 .08.2023**

An amount of Rs.77000/- is seen noted as amount sweep to Non- Operative A/c of FM& CAO. The above amount is the actual amount transferred to head office account through SWEEP transfer. The amount recorded in the cash book need not be shown in the reconciliation statement. This may be corrected and reported to audit.

**F. A/c. no. 57040433069 as on 31.8.2023**

An amount of Rs 1,97,443/- is shown amount deposited but not credited by bank for more than one year. This may be verified and properly accounted and intimated to Audit.

An amount of Rs 4,,49,791/- is shown amount credited by bank but not accounted in cash book. This may be verified and properly accounted and intimated to Audit.

An amount of Rs 1,84,795/- is shown as cheque issued but not presented for payment as per list D. But list D is not attached to the statement. This may be verified and the expired cheques may be re-credited to account.

An amount of Rs 33,505/- is shown as interest credited by bank but not accounted in cash book. This may be verified and properly accounted and intimated to Audit.

An amount of Rs 12616/- is shown as bank charges debited by bank but not accounted in cash book. This may be verified and properly accounted and intimated to Audit.

**VI. Cash Book - Correction not authenticated.**

**a) P.H. Sub Division Alappuzha**

On verification of the Cash Book page no. 42 the entries made on 31-03-2023 is seen corrected using pencil. This is irregular. The same has to be done properly and the correction entries has to be authenticated by the competent authority. This shall be updated and intimated to Audit.

**VII. Non maintenance of GIS and GPAIS Register.**

**a) P.H. Division Alappuzha**

GIS and GPAIS register is not seen maintained in this office. The register should be maintained in proper format and intimated to Audit.

**Part II-A**

**Major Irregularities**

-NIL-

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

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 Sub Division. Urgent action may be taken to forfeit the unclaimed securities and credited to KWA Account.

SL.No	Name	Details of Instrument	Date	Bank / PO	Amount
1	E.K.Sahadevan	RT.No.13280	27/05/2015	Term Deposit	2000
2	E.K.Sahadevan	RT.No.13278	27/05/2015	Term Deposit	1400
3	E.K.Sahadevan	RT.No.13279	27/05/2015	Term Deposit	1200
4	E.P.Anilkumar	No.9CC964701	-	NSC	1000
5	E.P.Anilkumar	No.69CC964702	-	NSC	1000
6	E.P.Anilkumar	No.16BB873738	-	NSC	500
7	E.P.Anilkumar	No.57AA975955	-	NSC	100
8	E.P.Anilkumar	No.57AA975956	-	NSC	100
9	E.P.Anilkumar	No.69CC964697	-	NSC	1000
10	E.P.Anilkumar	No.69CC964698	-	NSC	1000
11	E.P.Anilkumar	No.69CC964699	-	NSC	1000
12	E.P.Anilkumar	No.69CC964700	-	NSC	1000
13	E.P.Anilkumar	No.69CC964696	-	NSC	1000
14	E.P.Anilkumar	No.16BB873737	-	NSC	1000
15	P.G.Stephen	AA No.205788	-	-	2000
16	P.G.Stephen	AA nNo.205787	-	-	4000
17	T.Joseph	No.66CC767568	-	-	1000
18	T.Joseph	No. 66CC767636	-	-	1000
19	R.Thyagarajan	AA.No.205786	-	-	1100
20	R.Thyagarajan	AA No.205783	-	-	2450

21	R.Thyagarajan	AANo.205784	-	-	2700
22	R.Thyagarajan	No.205785	-	-	1250
23	Dhanesh Xavier	AANo.205791	-	-	9200
24	Dhanesh Xavier	AANo.205792	-	-	2600
25	Dhanesh Xavier	AANo.205793	-	-	4000
26	E.P.Anilkumar	No.3055022003	-	P.O	1000
27	Pro. Asad	No.65CC175422			1000
28	Pro. Asad	No.65CC175423			1000
29	Pro. Asad	No.16BB856558			500
30	Pro. Asad	No.16BB856557			500
31	Pro. Asad	No.65CC1755420			1000
32	Pro. Asad	No.65CC175421			1000
33	E.P.Anilkumar	No.3139203601	17/01/2016	CHCA Post Office	1000
34	P.S.Mohanan	R.T No.575646	26/02/2016	Sub Treasury Allepy.	500
35	K.R.Prasannan	TSA. No.10607	-	Sub Treasury office CHCA.	450
36	M.D.Ashokan	No.799010500138060	05-11-2017	Sub Treasury CHCA.	2550
37	P.S.Mohandas	T.D No. 3672015303	06-05-2017	APM (SB) CHCA. HPO	1000
38	Roy Varghese	No.JJ896926	29/06/2017	Dist. Treasury Allepy	3000
39	Suresh.S	T.D nNo.3736167528	16/08/2017	APM(SB) Cherthala. H.P.O.	600
40	N.V.Sajeevan	T.D. No. 3479250334	-	-	600
41	N.V.Sajeevan	T.D. No.3529565036	-	-	800
42	Suresh.S	T.D. No. 799010500614127	25/01/2019	Sub Treasury Cherthala.	1600
43	Suresh.S	TSB.T.D No.799010500769723	10-03-2019	-	1400



44	Suresh.S	TSB.T.D No.0799010500769717	10-03-2019	-	1300
45	S.Suresh	FD. No. JL0116027	19/03/2020	Sub Treasury Cherthala	350
46	S.Suresh	T.D No.799010500992735	05-12-2020	Sub Treasury Cherthala	3000
47	Roy Varghese	No.799010501016345	06-04-2020	-	12000
48	Bijumon.P	F.D.No. JL-0117125	13/08/2020	Sub Treasury Cherthala	1250
49	Bijumon.P	F.D.No. JL-0117126	13/08/2020	Sub Treasury Cherthala	750
50	Saji Kumar P.C	No.799010501103940	08-12-2020	Sub Treasury Cherthala	4750
51	Saji Kumar P.C	No.799010501103950	08-12-2020	Sub Treasury Cherthala	4450
52	Saji Kumar P.C	No.799010501103929	08-12-2020	Sub Treasury Cherthala	3650
53	Saji Kumar P.C	No.799010501103742	08-12-2020	Sub Treasury Cherthala	4850
54	Saji Kumar P.C	NO.799010501103871	08-12-2021	Sub Treasury Cherthala	5250
55	Saji Kumar P.C	No.799010501103964	08-12-2020	Sub Treasury Cherthala	6250
					111950

**EMD**

SL.No	Name	Details of Instrument	Date	Bank / PO	Amount
1	M/S Tech & Mech Engineers Alappuzha	DD.No.280541	20/05/2015	SBT Alappuzha	1200
2	M/S Tech & Mech Engineers Alappuzha	DD.No.280542	20/05/2015	SBT Alappuzha	1200
3	Dhanesh Xavier,	No. 247030	26/05/2015	SBT CHCA	1600
4	E.P Anilkumar.	No. 247021	26/05/2015	SBT CHCA	1600
5	P.G.Stephen	No.087103	16/12/2016	Canara Bank CHCA	500

6	Roy Varghese	No.020986/688047052	14/06/2017	-	1300
7	Praveen Kumar	No.020987/688047052	14/06/2017	Catholic Syrian Bank Ltd	1300
8	V.Prabasan	T.D No.0120100000002390	43562	South Indian Bank Cherthala	1350
9	S.Suresh	T.D No.38716227780	27/08/2019	-	3000
10	S.Suresh	T.D. No.38572873788	43531	SBI Cherthala	1500
11	S.Suresh	T.D. No. 39127160178	44014	SBI Cherthala	2000
12	S.Suresh	T.D. No. 39127160688	44014	SBI Cherthala	1500
					18050.00

#### b) Head Works Sub Division Thycattusery.

On verification of the Security Deposit register, it is noticed that SD's were pretty old as of 2004-05. 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.

#### Security Deposit.

SL.No.	Name of contractor	Name of instrument	Bank/ Treasury	Amount
1	E.P Anilkumar	No.6NS/58AA742004	NSC	100
2	E.P Anilkumar	No. 6NS/58AA742005	NSC	100
3	E.P Anilkumar	No.6NS/69CC964688	NSC	1000
4	Sudhakaran.V	No.143441 Dtd.21/08/2015	Bankers Cheque	750
5	A.V. Salikumar	No.799010500895982 Dt.03/01/2020	Treasury Savings	3500
6	Roy Varghese	No.799010500972962 Dtd.19/03/2020	Treasury Savings	3000
7	Aresh.P.R	No.799010501511601 Dtd.05/01/2021	Treasury Savings	4000
8	A.V. Salikumar	No.7990010100079335 Dtd. 23/10/2021	Treasury Savings	4100
9	Ashokan M.D	No.7990101000073647 Dtd.29/11/2021	Treasury Savings	36800
10	Vishnudath.S	No.799010501917098 Dtd.04/02/2022	Treasury Savings	63400
9	Dhanesh.S	No.799010502035804 Dtd.04/05/2022	Treasury Savings	14000
10	R.Sineesh Kumar	No.799010502035826 Dtd.04/05/2022	Treasury Savings	11000
11	R.Sineesh Kumar	No.799010502035839 Dtd.04/05/2022	Treasury Savings	6500
9	A.V. Salikumar	No.799010502046930 Dtd.16/05/2022	Treasury Savings	12000

10	A.V. Salikumar	No.799010502046948 Dtd.16/05/2022	Treasury Savings	12000
11	A.V. Salikumar	No.799010501595562 Dtd.30/07/2021	Treasury Savings	6500
9	A.V. Salikumar	No.799010501595593 Dtd.30/07/2021	Treasury Savings	3500
	<b>Total</b>			182250

## **II. Geotagging /Connection fees in JJM works**

### **P.H. Division Alappuzha**

#### **a) Non-claiming of geo-tagging charges in JJM works.**

On examination of the JJM bills, it is noticed that claims were submitted through PFMS without including the geo-tagging charges. Since this is the income of KWA to be claimed and accounted for, non-submission of these claims has resulted in heavy loss of income to KWA. On perusal of the work file of providing FHTCs in Kuthiyathoth Gram Panchayat and related works of JJM-Alappuzha District, it is noticed that the cost of geo-tagging has been deducted from the CC bill and not claimed through PFMS. A total amount of Rs. 19840/- is seen deducted from total value of work done. As a result of this the cost geo-tagging is not included in the total expenditure of the project. On perusal of other similar cases it is understood that no claims against Geo-tagging is submitted to head office.

Hence immediate action may be taken to claim the same and account it as the revenue of KWA. It may also ensure that the cost of Geo-tagging shall be claimed all the future bills

#### **b) Connection fee- No claim submitted**

Name of work: JJM- Alappuzha District - Providing FHTCs in Kuthiyathode Gr. Pt. And allied works-

Agreement No: SE/PHC/ALP/12/2020-21

Contractor: M/S. Michael & Micheal pipes Pvt. Ltd.

On Verification of the work file and connected records it is noticed that no claims against connection fee is submitted through PFMS. As per letter No. JJM/2927/2020 dated. 09-12-2022 of the Executive Engineer addressed to AEE, PH Sub Division, Cherthala, it was requested to submit the connection fee details, Geo tagging etc. But no reply is seen received. Since the work is completed on 31-08-2022, no action is seen taken to obtain the connection fees for 992 FHTCs from the head office. Further to the verification of the JJM work register, the cost of connection fees and geo-tagging has not been recorded as expenditure for several JJM works executed.

No of FHTCs	Connection and other charges	Geotagging charges
992	Rs.570400/-+ <b>SME/CSME</b> Charges	Rs.19840/-

Urgent necessary action may be taken to submit the claims against Connection fee and Geo-tagging as and when the works are completed. The status of the collection of the above charges may be intimated to audit with the details of FHTCs completed and connection fee and geo-tagging charges collected.

## **III. Non - Remittance of centage charges**

### **P.H. Division Alappuzha**

As per order No. KWA/JB/P2/663/17 dated 24/09/2018 of the Managing

Director the rate of Centage charge is revised to 10% of the estimate amount in the case of LSGs and ordered to continue the existing rate of 12.5% in the case of Quasi government organizations and 22.5% in the case of private parties, to be collected as centage charges. But on verification of the deposit register and trial balance it is observed that there is no centage charges are being booked under the head **6511**. The centage charges has to be booked in the respective head of account and to be deposited to the non- operative account. The violation of the direction of the Managing Director is brought to the notice. The total amount of deposits received from LSGDs and centage charges included in the estimate and to be recovered for the year 20-21 to 2022-23 is furnished below.

Financial year	Deposited by	Total amount of deposit	Centage charge
2020-21	LSGD	51360780	4668695
2021-22	LSGD	57385921	5216380
2022-23	LSGD	99576502	9051504
	<b>Total</b>	<b>208323203</b>	<b>18936579</b>

On verification of the Deposit Work Register, it is noticed that, the centage charges are included in the total expenditure recorded in the register and refund was made to the concerned LSGD's after deducting centage charges Hence necessary action may be taken to record the centage charges under the Head 6511 and transfer the amount to the Head Office Account and fact intimated to Audit. Similar cases if any for the previous periods may also be verified and corrective measures may be taken.

#### **IV Short collection of Stamp duty while executing agreement - Work terminated with risk and cost of the contractor**

##### **P.H. Division Alappuzha**

Name of work: KWA DRW-2017- UWSS to Mavelikkara- Relaying 400 DI K9 pipe. From OHSR site to puthiyakave in mavelikkara municipality.

Contractor: Vineeth Sharma, M/S. East India Engineers

Agreement No. 20/2018-19

It is noticed that an amount of Rs.3540/-has to be recovered from contractors bills towards short collection of stamp duty. On verification of the work file, it is understood that the contractor has not completed the work on time and the work was terminated by the executive Engineer vide order No. KWA/PHA/D4/3057/2016-17 dt. 23-02-2021 on risk and cost basis. On receipt of the termination order the contractor approached the Hon'ble high court of kerala and obtained an order dated 26-03-2021. The Hon'ble court passed the judgement directing KWA to give an opportunity to the contractor for an hearing within two months. But no further details available in the file. On further verification of the payment details it is understood that Ist and part bill was paid to the contractor without affecting recovery towards retention and shortage amount of stamp duty. In this connection the following points may be intimated to audit.

1. The present status of the work
2. What action has been taken based on the court judgement.
3. Total amount paid to the contractor against the supply of pipes.
4. Reason for not effecting mandatory recovery from the part bill.
5. Whether Performance guarantee forfeited as per termination order.

## **V. JJM WORK BILLS -Expenditure in excess of AS amount**

### **P.H. Division Alappuzha**

KWA-JJM- Alappuzha district- Providing FHTCs in Kanjikkuzhi Panchayath

Contractor: Sri. Praveen Kumar V

Agt No. 48/2020-21/SE/PHC/ALP

The above said project was arranged as per AS No. GO(Rt)No. 541/2020/WRD dt. 21/08/2020 for Rs. 674.40 Lakhs. The tender was sanctioned by the office of the CE (CR) Kochi vide Order No. KWA/CE/CR/D7/ALP/JJM/3291/2020 dt. 17-12-2020, and work order issued vide. Order No. KWA/PHC/ALP/DB/JJM/1430/2020-21 dt.18-12-2020.of the SE, Alappuzha, for an accepted PAC of Rs. 5,76,96,395/- (without GST) with a direction to complete the work within 6 months from the date of order. Time of completion was extended up to 31-05-2022 due to delay in the pipeline extension work. Since the time of completion is over, final bill is not seen submitted after the elapse of 1 year and six months. More over the total expenditure of contract charges up to 11<sup>th</sup> and part bill is Rs.5,89,36,158/- which is Rs. 12,39,763/- in excess of PAC. Further it is observed that the the total expenditure of the project including road restoration charges, connection fees,Geo-tagging, GST etc comes to Rs.839.40 Lakhs against the AS amount of Rs.674.40 Lakhs for the above panchayath. As per decision taken in the DWSM meeting and also direction from CE(operations) vide letter No. 10684/AEE 6/2023/KWA dt. 12-04-2023, the re-appropriation proposal for DWSM has to be ratified by the SWSM apex committee. Under this circumstances the following points may be clarified and intimated to audit.

1. The present status of the work
2. Whether time extension granted beyond 31-05-2022
3. Whether the decision taken in the DWSM has been ratified by the SWSM Apex committee
4. Whether the claim for Connection fee and geo-tagging fee for 5250 FHTCs submitted through PFMS

If the work is completed copy of FA12 to be submitted.

## **VI. HR wages -Increase in Expenditure**

### **P.H. Division Alappuzha**

On verification of the transactions Related to HR wages for the month of April to October 2023 it is noticed that Huge amount of expenditure is incurring every month. During the month of July 2023 17 nos of regular operators joined under this division. But the total expenditure of HR wages for different categories are not decreased. A comparison statement of prior to joining of operators and after the joining of operators is furnished below.

Month	HR wages paid/claimed	Claim for the month	Remarks /Excess
-------	-----------------------	---------------------	-----------------

			<b>Expenditure</b>
April 23	Rs. 54,54,356	Mar 23	
May 23	Rs. 54,52,997	April 23	
June 23	Rs. 54,26,542	May 23	
July 23	Rs. 54,08,172	June 23	
	<b>Rs. 2,17,42,067</b>		
<b>After joining 17 operators ( during middle of july)</b>			
Aug 23	Rs. 55,12,138	July 23	
Sep 23	Rs. 55,40,595	Aug 23	
Oct 23	Rs. 52,77,669	Sep 23	
Nov 23	Rs. 56,61,989	Oct 23	Claim submitted
	<b>Rs. 2,19,92,391</b>		<b>Rs. 2,50,324</b>

The total salary expenses for 17 operators for one month comes to Rs.5,28,000/. From the above status report it is understood that even after joining of 17 nos Operators, instead of reducing the HR expenses by Rs.6,31,125/- (ie: 17 X 75 duties for 4 months =1275 duties X Rs. 495 per duty = Rs. 6,31,125/-) the same is increased by Rs.2,50,324/- It is under stood that prior to the joining of regular operators, the payments for 17 nos operator duties were paid through MARCH software. Under the above circumstances, the above increase in the expenditure shall be clarified. Further the expenditure incurred for operator category for the period mentioned in the above table shall also to be intimated seperately.

#### **VII. Irregular claiming of Night shift allowance under PH Division, Alappuzha**

As per the **Para 23 of G.O(P) No. 23/2022/WRD dated 25.10.2022** (Pay Revision Order), the Night Shift Allowance of the employees working at night shift has been enhanced to Rs.80/month. On verification of the pay bill for the month of 10/2023 it is noticed that the employees of Subdivision offices under PH division, Alappuzha has been claiming the night shift allowance at the rate which is not eligible. The Night shift allowance is claimed Rs. 80/- per shift instead of per month.

This is against the directions contained in the G.O cited above.

Night Shift allowance irregularly admitted shall be recovered immediately and intimated to audit.

#### **VIII. Water charge collection - Difference in Remittance**

##### **W.S. Project Sub Division Harippad**

On verification of the transactions recorded in cash book on 31-10-2023, it is noticed that an amount of Rs. 114914/- is seen remitted to the bank account. But on verification of the SB collect receipt, a total amount of Rs. 114084/- only is remitted. An amount Rs. 830/- is not seen remitted to the bank account. The reason for the difference in remittance may be clarified.

#### **IX. Water charge collection through NEFT- Error in recording transaction**

**W.S. Project Sub Division Mavelikkara**

On verification of the cash book and transactions recorded, it is noticed that the transfer of water charge collections received through NEFT is recorded under the head of account 2729 (other deposits). As per instruction given in the Accounts manual all the revenue collection transfers has to be booked under the head of account 9134. Hence the all the revenue collection transfers wrongly recorded under the head 2729 to be clarified. Necessary correction Journal vouchers may be passed in consultation with the Accounts wing of head office if necessary. If the above entries are related to unidentified connections, the fact may be reported.

**X. Belated / Non settlement of Temporary advance****a) P.H. Sub Division Alappuzha**

On verification of the Temporary Advance Register ,amounts allotted towards temporary advance is seen not settled /belatedly settled after the prescribed time limit by the following incumbents.

## 1. Sri. Sabu Thomas, Assistant Engineer,

Date	Amount paid	Amount settled	Balance to be settled	Date of settlement	Delay in settlement / /not-settled
15.11.2017	15000	15000	nil	Nov-17	settled
21.08.2018	10000	10000	nil	Mar-19	3 months and 9 days delay
03-09-2018	10000	9026	974	03/19(partial)	3 months delay
01-04-2019	108727	108727	nil	31-12-2020	1 year and 8 months
26-07-2019	25000	25000	nil	31-03-2020	8 months delay
<b>Total</b>	<b>168727</b>	<b>167753</b>	<b>974</b>		

## 2) Sri. Ben Bright Assistant Engineer,

Date	Amount paid	Amount settled	Balance to be settled	Date of settlement	Delay in settlement / /not-settled
02.08.2019	100000	100000	nil	25-11-2020	One year
07-09-2019	200000	200000	nil	25-11-2020	11 months
08-11-2019	100000	100000	nil	01-03-2022	2 year
03-03-2020	100000	100000	nil	01-03-2022	1 year 11 months
17.09.2020	84000	83984		01-03-2022	1 year 2 months
16-12-2020	40000	40016	nil	01-03-2022	11 months
12-01-2021	9870	9870	nil	01-03-2022	11 months
03-02-2021	3000	3000	nil	01-03-2022	9 months
28-04-2021	150000	0	150000	Not settled	Not settled
12-04-2022	50000		50000	Not settled	Not settled
06-06-2022	29143		29143	Not settled	Not settled
06-06-2022	77992		77992	Not settled	Not settled

14-07-2022	26384		26384	Not settled	Not settled
20-08-2022	5586	5586	nil	01-03-2023	3 months delay
20-10-2022	30000	20000	10000	01-03-2023	Partial settlement
07-11-2022	115000	0	115000	Not settled	Not settled
24-04-2023	75000	0	75000	Not settled	Not settled
28-04-2023	50000		50000	Not settled	Not settled
07-06-2023	2185		2185	Not settled	Not settled
08-06-2023	5586		5586	Not settled	Not settled
	<b>1253746</b>	<b>662456</b>	<b>591290</b>		

2)Smt. Leena PP, Assistant Engineer

Date	Amount paid	Amount settled	Balance to be settled	Date of settlement	Delay in settlement / /not-settled
16-02-2021	5000	4727	273	01-02-2022	9 months delay
31-05-2021	10000	9974	26	01-05-2022	9 months
30-07-2021	15000	15000	nil	01-02-2022	3 months
<b>Total</b>	<b>30000</b>	<b>29701</b>	<b>299</b>		

#### b) W.S. Project Sub Division Mavelikkara

1)Smt. Jolly kutty, Assistant Engineer,

Date	Cheque	Amount	Settlement details
10.07.2020	745863	10000	Not settled
02.11.2020	745925	9449	Not settled
13.01.2022	551305	7000	Not settled
31.01.2022	551311	10000	Not settled
05.03.2022	782925	2500	Not settled
<b>Total</b>		<b>38949</b>	

2)Sri. Sam K Joshwa, Assistant Engineer, Chengannoor

Date	Cheque	Amount	Settlement details
21.03.2022	782932	3000	Not settled
11.04.2022	782149	8000	Not settled
30.04.2022	782960	2000	Not settled



30.09.2022	987488	8500	Not settled
14.09.2022	987478	7000	Not settled
13.12.2022	268164	15000	Not Settled
18-05-2023	268272	7500	Not Settled
<b>Total</b>		<b>38949</b>	

2) Smt. Sreelatha L, Assistant Engineer, Mavelikkara

Date	Cheque	Amount	Settlement details
12.08.2022	987455	5000	Not settled
30.08.2022	987461	6000	Not settled
27.09.2022	987486	30000	Not settled
07.11.2022	987512	15000	Not settled
13.12.2022	268163	15000	Not settled
22.12.2022	268168	10000	Not Settled
18-03-2023	268232	15000	Not Settled
28-04-2023	268257	15000	Not Settled
<b>Total</b>		<b>38949</b>	

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

#### **XI. Revenue Collection**

The Revenue collection details under P.H.Division Alappuzha is as follows:-

Year	2020-21 (Rs in Lakhs)	2021-22 (Rs in Lakhs)	2022-23 (Rs. In Lakhs)
Revenue Target	5000	10908	8468
Revenue Collection	2243.91	2496.72	3424.96
% of Achievement	44.88%	22.89%	40.45%
Closing Balance as on 31 st March	6476	6711	2114

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

#### **a) W.S Project Section Alappuzha**

SL.No.	Consumer Number	Amount	Date of Disconnection

1	AWS/5400/D	30757	26-Apr-23
2	AWN/10454/D	32139	10-Mar-23
3	AWS/5450/N	36333	10-Mar-23
4	AWN/2700/N	50485	10-Mar-23
5	AWN/6844/D	24575	22-Mar-21
6	AWS/3373/N	75106	03-Dec-19
7	AWN/13689/N	31976	25-Jun-22
8	AWN/8939/N	23675	NA
9	AGB/88/D	42334	NA
10	AWN/6175/D	42885	NA
11	AWS/2955/D	136905	15-Oct-22
12	AWS/3015/D	155073	14-Jul-23
13	AWN/8592/N	65783	15-Apr-21
14	AWS/9807/N	24966	03-Dec-19
15	AGB/30/N	41466	NA
16	AGB/84/N	22804	NA

**b) P.H.Section Alappuzha.**

SL.No.	Consumer Number	Amount	Date of Disconnection
1	PRA/838/D	50050	05-Jun-17
2	PRA/9903/D	31331	NA
3	PRA/7467/D	162560	NA
4	PRA/1890/D	37443	NA
5	PRA/593/D	21342	NA
6	PRA/6160/N	51561	27-Mar-19
7	PRA/5110/N	50963	03-Dec-19
8	PRA/2466/D	21183	28-Nov-23
9	PRA/5018/D	20469	NA
10	PRA/782/D	23118	NA
11	PRA/13480/D	24237	NA
12	AMB/537/D	23935	29-Dec-21
13	TPY/2610/D	30121	NA
14	TPY/456/N	92866	13-Jul-23
15	TPY/17/D	23958	NA

**C) P.H. Section Chengannur**

SL.No.	Consumer Number	Amount	Date of Disconnection
1	CNG/656/N	154656	27-May-20
2	CNG/3283/N	23982	NA
3	CNG/987/N	30759	NA

4	CNG/2401/N	21001	07-Jun-22
5	CNG/1998/N	213905	NA
6	CH4/609/D	31066	NA
7	CH4/2586/D	21312	NA
8	CRD/2056/D	23835	NA
9	CRD/2396/N	24951	NA
10	CRD/1149/N	298934	NA
11	CNG/2917/N	21008	29-Apr-23
12	CRD/146/D	22722	19-Nov-22
13	CNG/1420/N	23784	24-Sep-22
14	CRD/4293/D	23869	19-Nov-22
15	MN1/192/D	25305	27-Oct-22
16	MNN/1454/D	26842	17-May-23
17	CNG/1516/N	100757	25-Mar-19

**d) P.H. Section Cherthala**

SL.No.	Consumer Number	Amount	Date of Disconnection
1	MRS/221/N	28040	NA
2	MHM/61/D	21190	29-Mar-23
3	MHM/1037/N	22451	29-Mar-23
4	CT3/5333/D	27343	16-Jan-23
5	CT3/1424/D	33648	16-Jan-23
6	SSP/724/D	41287	23-Mar-23
7	TH1/2256/N	52212	30-Mar-23
8	MHM/961/D	78002	19-Dec-22
9	TH1/216/D	82300	30-Mar-23
10	SSP/647/D	28869	11-Oct-23
11	SSP/164/D	34751	29-Nov-19
12	SSP/5133/D	25949	NA
13	TH1/11/D	50988	NA
14	TH1/6819/N	33700	NA
15	TH1/2260/N	33993	02-Feb-21
16	TH1/628/D	20333	20-Dec-23
17	TH1/10776/N	45732	NA
18	TH1/489/D	26924	20-Dec-23

**e) P.H. Section Harippad**

SL.No.	Consumer Number	Amount	Date of Disconnection
1	TKN/2718/D	24681	31-Dec-22
2	TKN/684/N	68443	NA

3	TKN/4758/D	145179	NA
4	TKN/1934/D	23285	NA
5	TKN/6134/D	52706	NA
6	TKN/2488/D	64353	NA
7	TKN/7225/D	21128	16-Aug-23
8	TKN/1202/D	30657	NA
9	TKN/2903/N	111075	07-Jan-23
10	TKN/1350/D	46983	18-Mar-23
11	TKN/2212/D	81050	15-Mar-21
12	TKN/6882/D	22577	04-Oct-23
13	TKN/2393/D	23094	30-Dec-22
14	TKN/2084/D	21486	NA
15	TKN/5617/D	20626	NA
16	TKN/4563/D	20307	29-Nov-23

**f) P.H. Section Kayamkulam**

SL.No.	Consumer Number	Amount	Date of Disconnection
1	MTK/1126/D	29779	30-May-23
2	KY1/530/D	31117	NA
3	KY1/1714/D	20006	17-Jan-23
4	ARZ/1176/D	20099	NA
5	KAN/667/D	20348	23-Feb-21
6	ARZ/6595/N	20512	25-Jul-22
7	KY3/183/N	20580	20-Jun-23
8	KY2/866/D	20841	09-Feb-23
9	PL4/34/D	21312	20-Jun-23
10	DVL/1786/D	21500	06-Jul-22
11	MTK/936/D	21743	09-Nov-22
12	PAT/118/D	21972	09-Dec-22
13	MTK/33/D	22248	04-Mar-23
14	ARZ/5252/D	22308	16-Mar-23
15	KAN/1880/D	22332	31-Jul-23
16	KAN/1640/D	22601	23-Mar-23
17	KAN/2544/D	22920	29-Mar-23

**g) P.H Section Mavelikkara**

SL.No.	Consumer Number	Amount	Date of Disconnection
1	MVD/136/N	32666	13-Nov-19
2	MVK/376/N	27019	NA
3	MVK/374/N	32700	NA
4	MVK/475/N	33883	15-Feb-23

5	MVK/820/N	47144	NA
6	MVK/746/D	35491	NA
7	MVK/314/N	30591	08-Aug-23
8	MVK/239/N	65250	15-Feb-23
9	MVL/1116/N	41846	13-Apr-23
10	MVL/658/D	20651	13-Nov-19
11	MVL/341/N	38813	16-Feb-23
12	MVD/853/N	22361	NA
13	TZH/631/I	20134	NA
14	MVL/1347/N	89221	25-Jul-22

#### h) P.H. Section Thuravur

SL.No.	Consumer Number	Amount	Date of Disconnection
1	KD2/765/I	20740	NA
2	KD2/1627/I	22358	NA
3	EZP/6155/I	27565	NA
4	THR/3516/I	40678	27-Jul-16
5	KUU/41/I	86298	29-Jul-23
6	KMT/208/I	178928	NA
7	THR/9/I	55138	NA
8	KUU/2926/I	73825	24-Feb-21
9	EZP/1359/I	193592	29-Mar-23
10	ARR/528/I	27003	20-Dec-23
11	KMT/3526/I	26519	16-Aug-23
12	EZP/5470/I	44859	29-Jan-21

#### i) P.H Section Thycattusserry

SL.No.	Consumer Number	Amount	Date of Disconnection
1	PL7/2612/D	26302	26-Apr-23
2	PL7/4912/N	46259	28-Nov-22
3	PL7/3337/N	20447	23-Jan-21
4	PL7/3287/D	27210	NA
5	PL7/8093/N	27079	NA
6	PPL/1739/D	29603	19-Jul-23
7	PPL/243/D	25916	19-Jul-23
8	PPL/1772/N	55739	NA
9	THY/4238/D	118686	NA
10	THY/463/D	45882	24-Jul-19
11	ARU/3549/N	38705	Y

12	ARU/2326/D	31017	04-07-2022 - Temporary Disconnection - Consumer Request - while holding arrear may be clarified to Audit
13	PV4/2789/D	31127	NA
14	PV4/2814/D	24209	NA
15	PV4/2821/D	27216	NA
16	PV4/7284/D	38192	NA

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.

## **XII. Door Locked Meter Readings**

### **a) P.H.Section Alappuzha.**

Area Code	Consumer No.	Category	Remarks
PRA	647	D	Door Locked Since 13/03/2017
AMB	991	D	Door Locked Since 19/06/2015. Now 26/10/2023 reading posted as Disconnection. No Disconnection entered in e Abacus
AMB	35	D	Door Locked Since 22/08/2015 (8 years)
PRA	1581	D	Door Locked Since 17/11/2020
KJM	84	N	Door Locked Since 21/12/2020
PRA	2052	D	Door Locked Since 21/07/2022
PRA	1759	D	Door Locked Since 05/08/2021

### **b) W.S Project Section Alappuzha**

Area Code	Consumer No.	Category	Remarks
AWS	8440	D	Door Locked Since 09/08/2013 (10years)
AWN	5623	D	Door Locked Since 21/12/2022
AWN	10192	D	Door Locked Since 24/08/2013 (10years)
AWN	4191	D	Door Locked Since 22/03/2022
AWS	3143	D	Door Locked Since 14/10/2015 (8 years)
AWS	1102	D	Door Locked Since 10/10/2014 (9 years)
AWS	3176	D	Door Locked Since 17/12/2018.
AWN	4203	D	Door Locked Since 21/02/2017

### **c) P.H. Section Chengannur**

Area Code	Consumer No.	Category	Remarks
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CNG	1545	D	Door Locked Since 03/05/2017
CNG	2182	D	Door Locked Since 23/05/2019
CNG	1299	D	Door Locked Since 18/12/2019
CNG	1242	D	Door Locked Since 19/06/2018
CRD	1522	D	Door Locked Since 30/01/2020
CNG	301	D	Door Locked Since 19/07/2019
CNG	145	D	Door Locked Since 18/11/2019

## d) P.H. Section Cherthala

Area Code	Consumer No.	Category	Remarks
TH1	1575	D	Door Locked Since 07/05/2022
TH1	799	D	Door Locked Since 07/09/2018
VAY	1330	D	Door Locked Since 13/12/2017
CT3	4527	D	Door Locked Since 16/12/2022
VAY	1687	D	Door Locked Since 08/08/2022
TH1	502	D	Door Locked Since 25/09/2019

## e) P.H. Section Harippad

Area Code	Consumer No.	Category	Remarks
KT3	822	D	Door Locked Since 18/07/2019
KT3	168	D	Door Locked Since 08/03/2021
KT3	241	D	Door Locked Since 13/12/2019
TKN	740	D	Door Locked Since 21/12/2022
TKN	5272	D	Door Locked Since 21/05/2020

## f) P.H. Section Kayamkulam

Area Code	Consumer No.	Category	Remarks
DVL	2334	D	Door Locked Since 25/01/2019
MTK	724	D	Door Locked Since 30/07/2019
MTK	1561	D	Door Locked Reading from 19/06/2020 to 18/10/2023 and Less Reading posted on 18/12/2023.
KAN	393	D	Door Locked Since 13/07/2017
PL4	92	D	Door Locked Since 25/07/2019
PL4	174	D	Door Locked Since 20/08/2019

## g) P.H Section Mavelikkara

Area Code	Consumer No.	Category	Remarks
			Door locked since 27/01/2017 (6 Years)

MVD	169	N	Payment done promptly with out actual Reading.
MVK	797	D	Door Locked since 08/03/2017 (6 Years)
MVL	1202	D	Door Locked since 21/03/2018 (5 Years)
MVD	14	D	Door Locked Since 13/04/2020
MVD	21	D	Door Locked Since 13/04/2020
MVK	240	N	Door Locked since 28/05/2020
MVD	701	D	Door Locked, Not Clear, Not Access etc Readings since 26/04/2017

## h) P.H. Section Thuravur

Area Code	Consumer No.	Category	Remarks
THR	44	D	Door Locked since 04/04/2017 and Building Demolished, Same Reading, then Door Locked etc .
KMT	2666	D	Door Locked since 03/01/2017
THR	4320	D	Door Locked since 26/07/2019
EZP	4493	D	Door Locked since 22/07/2019
PTK	2129	D	Door Locked since 22/04/2019
KD2	2352	D	Door Locked Since 07/09/2021
THR	4033	D	Door Locked Since 05/07/2018 and with three Less Readings.
KMT	2671	D	Door Locked Since 23/04/2019

## i) P.H Section Thycattusserry

Area Code	Consumer No.	Category	Remarks
PV4	3286	D	Door Locked Since 12/07/2021
PL7	5147	D	Door Locked Since 09/08/2021
PV4	4461	D	Door Locked Since 17/07/2021
PV4	634	D	Door Locked Since 28/06/2021
THY	1125	D	Door Locked Since 22/09/2021.
PL7	5314	D	Door Locked Since 02/11/2021
PV4	2145	D	Door Locked Since 11/10/2021

**XIII. Not Access Meter Readings**

## a) P.H.Section Alappuzha.

Area Code	Consumer No.	Category	Remarks
PRA	166	D	Not Access Since 24/03/2018
VDM	1851	D	Disconnected reading posted. No DC entry in eabacus. Long



			pending arrear.
AMB	235	D	Not Access Since 24/03/2018
AMB	1769	D	Not Access Since 22/01/2020
TPY	317	D	Not Access Since 15/09/2022
PRA	420	D	Not Access Since 25/09/2019
PRA	3612	D	Not Access Since 12/12/2019
PUR	1801	N	Not Access Since 18/07/2020
PRA	5029	N	Not Access Since 20/03/2021
AMB	1340	D	Not Access Since 13/07/2020
PRA	9409	N	Not Access Since 18/11/2020
KMD	62	D	Not Access Since 14/06/2020

## b) W.S Project Section Alappuzha

Area Code	Consumer No.	Category	Remarks
AWS	6916	D	Not Access Since 20/03/2017
AWS	6461	D	Not Access Since 20/04/2017
AWN	14413	D	Not Access Since 15/03/2018
AWN	5281	D	Not Access Since 07/12/2017
AWS	8794	D	Not Access Since 18/01/2017
AGB	122	N	Not Access Since 28/12/2022
AWN	4263	N	Not Access Since 16/01/2017
AWN	12740	N	Not Access Since 30/07/2015
AWS	3903	D	Not Access Since 10/11/2016
AWN	9903	D	Not Access Since 14/11/2022

## c) P.H. Section Chengannur

Area Code	Consumer No.	Category	Remarks
MNN	300	D	Not Access Since 26/05/2021
MNN	155	D	Not Access Since 16/11/2021
CH4	162	D	Not Access Since 29/05/2023
CH4	632	D	Not Access Since 31/03/2023
MN1	214	D	Not Access Since 14/04/2020
CNG	1527	D	Not Access & Not Seen Since 14/01/2019
MN1	98	D	Not Access Since 08/12/2022
CH4	2839	D	Not Access Since 19/07/2022

## d) P.H. Section Cherthala

Area Code	Consumer No.	Category	Remarks
MRS	920	D	Not Access Since 17/04/2023
CT3	768	N	Not Access Since 03/11/2023
			Less Reading and Not Access

MRS	591	D	Since 07/06/2022
MRS	711	N	Not Access Since 19/08/2022
MRS	876	D	Not Access Since 01/07/2022
MRS	506	D	Not Access Since 23/06/2022

## e) P.H. Section Harippad

Area Code	Consumer No.	Category	Remarks
KT3	1282	D	Not Access Since 05/09/2019
CPD	215	D	Not Access Since 14/06/2019
TKN	919	D	Not Access Since 11/08/2018
TKN	2565	D	Not Access Since 08/07/2019
KT3	1579	D	Not Access Since 14/12/2019
TKN	4340	D	Less Reading, Not Access, Door Locked Since 21/03/2018 and Same Reading on 18/10/2023
TKN	956	D	Not Access Since 22/09/2019
TKN	3417	D	Not Access Since 15/10/2019
CPD	924	D	Not Access Since 23/08/2020

## f) P.H. Section Kayamkulam

Area Code	Consumer No.	Category	Remarks
KY1	1769	D	Not Access Since 11/02/2019
MTK	209	D	Not Access Since 23/01/2020
PL4	662	D	Not Access Since 06/09/2019
KY1	1504	D	Not Access Since 11/03/2020
KAN	274	D	Not Access Since 21/11/2019
KAN	718	D	Not Access Since 19/07/2019
KY1	586	D	Not Access Since 20/04/2020
KY2	463	D	Not Access Since 08/05/2020

## g) P.H Section Mavelikkara

Area Code	Consumer No.	Category	Remarks
NND	297	D	Not Access Since 17/01/2018
MVD	1089	D	Not Access and Door Locked Since 13/04/2020
MVP	1035	N	Not Access Since 06/07/2022
			540 KL on 06/06/2019 and 549KL on 23/05/2020 adjusted. Afterwards Enormous Not

MVL	1411	D	Access posted.The readings was available upto 23/05/2020. Now the Reading on 10/11/2023 is Not Seen.
MVL	232	D	Not Access Since 30/03/2022
TZH	2737	D	Door Locked and Not Access from 30/07/2019
TZH	3114	D	Door Locked and Not Access from 15/05/2020
MVL	938	N	Not Access Since 15/07/2020
MVL	232	D	Not Access Since 29/09/2022

## h) P.H. Section Thuravur

Area Code	Consumer No.	Category	Remarks
KUU	37	D	Not Access Since 19/04/2018
THR	899	D	Not Access Since 19/09/2017
THR	308	D	Upto 13/04/2017 Readings was available and enormous Not Access, Less Readings posted. Now Not Seen Posted on 18/12/2023
KUU	226	D	Not Access Since 07/07/2022
KUU	4722	D	Not Access Since 18/01/2018
PTK	2154	D	Not Access Since 17/07/2019

## i) P.H Section Thycattusserry

Area Code	Consumer No.	Category	Remarks
PV4	3207	D	Not Access Since 22/10/2021
PPL	1662	D	Not Access Since 18/09/2021
PV4	1613	D	Not Access Since 17/10/2021
THY	43	D	Not Access Since 18/09/2021
PV4	9283	D	Not Access Since 03/02/2022
PL7	5798	D	Not Access Since 22/01/2022

**XIV. Less Meter Readings**

## a) P.H. Section Cherthala

Area Code	Consumer No.	Category	Remarks
MRS	419	D	Enormous Less Reading from

			15/06/2018 to 03/08/2023
MRS	87	D	Less Reading since 20/04/2023.
MRS	1399	D	Less Reading since 21/06/2023
MRS	1011	D	Less Reading since 07/06/2022
MRS	1379	D	Less Reading since 21/06/2022
MRS	3258	D	Less Reading since 01/06/2022
MRS	1097	D	Less Reading since 07/06/2022
MRS	1476	D	Less Reading since 21/06/2022
MRS	3100	D	Less Reading since 01/07/2022
MRS	2220	D	Less Reading since 07/06/2022 present Reading- No Consumption on 09/12/2023.
MRS	288	D	Less Reading since 25/06/2022
MRS	2356	D	Less Reading since 07/06/2022
MRS	949	D	Less Reading since 21/06/2022
MRS	2083	D	Less Reading since 30/06/2022
MR2	2106	D	Less Reading since 11/06/2022

## b) P.H. Section Harippad

Area Code	Consumer No.	Category	Remarks
KM3	1181	D	Enormous Less Reading, Not Clear Readings from 26/02/2018
KM3	2578	D	Enormous Less Reading and Meter Faulty from 04/07/2022.
TKN	164	D	Intermittent Less Reading and Same Reading from 20/01/2023

## c) P.H. Section Kayamkulam

Area Code	Consumer No.	Category	Remarks
DVL	306	D	Enormous Less Reading and Meter Faulty from 06/12/2023
DVL	95	D	New Meter fitted on 02/07/2016. No Initial Reading Entered on 02/07/2016. Enormous Less Reading for 5 Years from 21/02/2018 to 20/11/2023 .
MTK	825	D	Enormous Less Reading from 08/08/2018
DVL	414	D	Enormous Less Reading and Meter Faulty from 03/11/2023
ARZ	1158	D	Enormous Less Reading and Meter Faulty from 18/12/2023

ARZ	1200	D	Enormous Less Reading from 21/12/2017
DVL	972	D	From 15/10/2018, enormous Less Reading posted. On <b>03/01/2023</b> <b>620 KL</b> adjusted with Reading <b>620 KL</b> on <b>23/06/2015</b> then Less Reading posted from 12/04/2023.
ARZ	2525	D	Enormous Less Reading from 11/12/2018
MTK	583	D	Enormous Less Reading from 11/10/2018

## d) P.H Section Mavelikkara

Area Code	Consumer No.	Category	Remarks
NND	615	D	Enormous Less Reading from 03/01/2018
MVL	572	D	Enormous Less Reading and Door Locked from 17/07/2017.

## e) P.H. Section Thuravur

Area Code	Consumer No.	Category	Remarks
KMT	90	D	Enormous Less Reading from 26/04/2017
ARR	104	D	Enormous Less Reading upto 24/02/2022 and Less Reading afterwards upto 13/12/2023.
ARR	7846	D	Enormous Less Reading from 26/04/2017
ARR	3235	D	Enormous Less Reading from 18/04/2018
THR	1326	D	Enormous Less Reading from 18/05/2017
THR	236	D	Enormous Less Reading from 06/10/2017
ARR	1029	D	New Meter fitted on 29/01/2021. Less Reading Posted from 22/12/2022 to 18/12/2023.

**XV. Not Working Water Meters**

## a) W.S Project Section Alappuzha

Area Code	Consumer No.	Category	Remarks
AGB	254	D	Not working since Years.
AGB	259	D	
AGB	264	D	
AGB	269	D	
AGB	201	D	
AGB	202	D	
AGB	206	D	
AGB	208	D	
AGB	209	D	
AGB	210	D	
AGB	211	D	

## b) P.H. Section Kayamkulam

ARZ	1252	D	Not Clear Readings Posted from 12/01/2019 and Faulty from 02/07/2022.
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c)

Name of Sections	Live Consumers	Not Working Meters
P.H.Section Alappuzha.	37013	377
W.S Project Section Alappuzha	61332	744
P.H. Section Cherthala	68110	570
P.H. Section Thuravur	52963	599
P.H. Section Harippad	28706	398
P.H. Section Kayamkulam	31102	1243
P.H. Section Chengannur	15649	65
P.H Section Mavelikkara	39756	153
P.H Section Thycattusserry	32414	146
Total Not Working Water Meters under P.H.Division Alappuzha		4295

All the details mentioned above shall be verified and necessary monitoring of meter readings and its follow-up should be initiated. The status of non working meters shall also be reported. Further, action taken on the above mentioned matters and its result should be reported to the audit


**Part III****Outstanding Local Audit Paras**

SI No	Year	Pending
1	2007-08	1
2	2008-09	2
3	2012-13	2
4	2013-14	4
5	2014-15	1
6	2016-18	5
7	2019-20	3
8	2020-21	6
	<b>Total</b>	<b>9</b>

**Part IV****Best Practices****NIL****Part V****Acknowledgement**

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

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Abdul Basheer TK  
Internal Auditor

## Appendix A

### Kerala Water Authority

### P.H. Division Alappuzha

#### Incumbency Details of Executive Engineer

	Executive Engineer	FROM	TO
1	Sri: T.N Shaji	11.01.2016 AN	19.06.2017 FN
2	Smt: Sheeja. A	19.06.2017 AN	03.06.2019 FN
3	Sri: Sabeer.A. Rahim	03.06.2019 AN	09.12.2019 FN
4	Sri.Sudarshanan.C, Technical Assistant (Addl.Charge)	09.12.2019 AN	16.12.2019FN
5	Sri: C.V. Sunil Kumar	16.12.2019FN	31.05.2022 (Rtd)
6	Sri.Dileep Gopal, AEE, Thycattussery (Additional Charge)	01.06.2022	03.08.2022
7	Sri.Gireesh.K.L	04.08.2022	continuing

#### Incumbency Details of Technical Assistant

	Technical Assistant	FROM	TO
1	Smt: Soniya.S.	09.09.2015FN	27.7.2017 FN
2	Sri. Muhammad Rashid .A Asst. Exe. Engineer (P.H Sub Div. Alappuzha) Addl. Charge	27.07.2017 AN	04.08.2017 FN
3	Sri:Sudarshanan.C	04.08.2017 AN	20.10.2020 FN
4	Sri:Thampy.S	20.10.2020 AN	13.08.2021 AN
5	Sri:G.Suresh Babu	16.08.2021 FN	continuing

#### Incumbency Details of Divisional Accounts Officer

	Divisional Accounts Officer	FROM	TO
1	S.Rajasekhara Kurup	01.04.2016	09.11.2016 FN
2	Sri: P.K Nazar	09.11.2016AN	29.09.2018(Retired)
	Smt:Annie Alex.V.A		



3	Jr. Superintendent(Addl.Charge)	29.09.2018 AN	17.10.2018 FN
4	Smt: Gigi Mathew	17.10.2018AN	26.08.2019FN
5	Smt:Annie Alex.V.A	26.08.2019 AN	31.03.2022 (Rtd)
6	Smt.Asha.M.S, Jr.Superintendent (Additional Charge)	01.04.2022	10.04.2022
7	Smt.Jayasree.R.V	11.04.2022	23.07.2022 FN
8	Smt.Asha.M.S	23.07.2022 AN	24.07.2022
9	Smt.Promoj.S.Dharan	25.07.2022 FN	Continuing

