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KERALA WATER AUTHORITY

**Jalabhavan
Thiruvananthapuram – 695033
Kerala - India**

File No. KWA-JB/4276/2024-DA3(AUDIT)

Dated: 24-05-2024

KERALA WATER AUTHORITY
Internal Audit Wing - Internal Audit Report
State Referral Institute, Nettoor &
Quality Control Division Kochi.

UIN:IAR/16/2023-24

Part-I

A. Introduction

The internal audit was conducted from 02/05/2024 to 10/05/2024, covering the period from 01/04/2014 to 31/03/2024. S.R.I Nettoor consist of Three Quality Control Divisions namely Quality Control Division Kochi, Quality Control Division Kozhikode and Quality Control Division Thiruvananthapuram. Under Quality Control Division Kochi, Two Quality Control Sub divisions namely Quality Control Subdivision Thrissur and Quality Control Sub Division Kochi.

Quality Control Sub Division Kochi.

- 1. Quality Control District Lab Ernakulam.**
2. Quality Control Sub District Lab Vyppin.
3. Quality Control Sub District Lab Muvattupuzha.
4. Quality Control Sub District Lab Angamaly.
5. Quality Control Sub District Lab Piravom.
6. Quality Control Sub District Lab Nettoor.
- 7. Quality Control District Lab Idukki.**

8. Quality Control Sub District Lab Cheruthoni.
9. Quality Control Sub District Lab Adimaly.
10. Quality Control Sub District Lab Thodupuzha.

Quality Control Sub Division, Thrissur.

1. Quality Control District Lab Thrissur.

2. Quality Control Sub District Lab Chalakkudy.
3. Quality Control Sub District Lab Chelakkara.
4. Quality Control Sub District Lab Thalikkulam.
5. Quality Control Sub District Lab Irinjalakkuda.
6. Quality Control Sub District Lab Paravatty.

7. Quality Control District Lab Palakkad.

8. Quality Control Sub District Lab Chittur.
9. Quality Control Sub District Lab Pattambi.
10. Quality Control Sub District Lab Koduvayoor.
11. Quality Control Sub District Lab Mannarkkad.
12. Quality Control Sub District Lab Palakkad.

B. Local Audit of AG

Local audit wing of Resident Audit officer conducted an Audit up to 31/03/2023. There are 16 pending Paras to be settled under S.R.I Nettoor.

C. Financial Analysis

Year	2021-22 amount in Lakhs	2022-23 amount in Lakhs	2023-24 amount in Lakhs
Estt Expenditure	578.3	652	744
Contingencies	422.4	634.5	133.8
Capital Expenditure	347	543.7	206.9

D. Internal Control Mechanism

I. Cash Book

Quality Control Division Kochi**Cash Book - Non authentication of entries & corrections using pencil**

On Verification of the Cash Book for the period from 07/2016 to 2/2019 and 4/2019 to 02/2020 it is noticed that the cash book entries are not seen authenticated by the competent authority. More over many of monthly closing entries are seen made using pencil and not corrected even after the elapse of several years. Additional entries are also seen done with pencil in the receipt side of the cash book. The HC, in charge of writing the Cash book are also not seen signed. On further verification of cash book for 08/2017, corrections are seen made with pencil on the closing part of 08/2017. The corrections and closing entry are not authenticated by the Executive Engineer. Hence necessary action may be taken to rectify the defects pointed out by the audit immediately and action taken report may be reported to audit.

II. Trial Balance**Quality Control Division Kochi**

On verification of the Trial balance for 03/2024 the following transactions needs clarification

a. 2825 (LIC/SLI)

An amount of Rs.7,59,917/- is showing as credit balance in this account. As the above amount has to be paid to a third party (LIC), the reason for showing huge credit balance in this account may be explained.

b. 2826 (professional tax deducted)

An amount of Rs. 51,250/- is showing as debit balance. The reason for excess payment of professional tax may be explained.

c. 2827 (Labour welfare fund)

An amount of Rs. 764161 showing debit balance. The reason for excess payment may be explained.

d. 2835 (Work contract tax)

An amount of Rs.131958/- showing as debit Balance. This may be verified and excess payment may be explained.

e. 2839 (ST on other sales)

An amount of Rs.74314/- is showing as Credit .Balance. Non remittance

of statutory deductions to the respective agency may intimated.

f. 2843(TDS from employees)

An amount of Rs.1099528/- is showing as credit Balance- Non remittance of statutory deductions to the respective agency may intimated.

g. 2841 (TDs from contractors)

An amount of Rs.181037/- is showing as debit balance. The excess payment of Income tax may be verified and irregular payments of TDs may be explained

h. 2895 (KCWWF)

An amount of Rs. 23060/- showing as debit balance. The reason for excess payment may be explained.

All the above cases may be verified and necessary corrective steps may be taken and result intimated.

III.Bank Reconciliation

Quality Control Sub Division Thrissur.

Bank A/c. no. 57069789399

On Verification of the bank reconciliation statement for the month of 03/2024 it is noticed that the balance as per cash book recorded in the statement is not matching with the actual balance amount in the cash book. More over the the closing balance of Cheque memo register is also does not match the amount recorded in the cash book.

Closing balance.

As per Cash Book :	Rs. 8,17,876
As per Cheque Memo Register:	Rs. 8,05,256
As per Reconciliation statement:	Rs. 8,32,314

The errors in the bank reconciliation statement may be rectified and corrected bank reconciliation statement may be submitted to audit.

Part II – A

Major Irregularities

-NIL-

Part II – B**I. Non Forfeiture of time barred /unclaimed securities**

On verification of the Security Deposit register, it is noticed that SD's were pretty old as of 2003. 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.

Security Deposits				
SL.No.	Name of contractor	Name of instrument	Bank/ Treasury	Amount
1	M/s Elico Ltd.	D.D.No. 282500 dtd. 04/06/2003	--	22000
2	M/S Integrated Instruments & Services.	T.D No.069050 Dtd.21/06/2005	--	1000
3	M/s Scientific Services Bangalore	Receipt Nos- 84EE400500, 501,56DD829341, 68CC596272, 34BB250076, 57AA624398, 57AA624399,	--	26700
4	M/s United Communications, Angamaly.	TD. No.28021 Date Nil.	Post Office	1800
5	Numeric Power Systems Ltd.	No.4072009 B.G 0001085	State Bank Mysore	4500
6	Labline Instruments	DD No.901825 Dtd.19/08/2009	Dhanalakshmi Bank LTD	1050
7	Kemi, Mudickal.P.O	DD. No.798604 Date 16/03/2011	--	1450
8	Kemi, Mudickal.P.O	DD. No.798605 Date.16/03/2011	--	2500
9	--	Vikas Cash Certificate Sl. No.SBI700476 Dtd.12/03/2012	Syndicate Bank Tripunithura.	9000
10	Crescent Lab Equipments	DD. No.190365 Dtd.19/03/2012	Bank of Baroda	1250
	M/s Kadavil			

11	Electro Mechanical Industries.	No. 800091 Dt.22/03/2012	SBT Vazhakulam	1150
12	M/s Institute of Quality Management	N.o3012590 Dt.21/04/2012	Post Office	4800
13	Thermo Fishes Scientific India	D.D.No.044768 Dt.13/04/2012	HSBC Mumbai.	2250
14	Crescent Lab Equipments	D.D.No.419306 Dtd.29/05/2012	Bank of Baroda	500
15	Crescent Lab Equipments	DD. No.190965 Dtd.29/05/2013	Bank of Baroda	10850
16	Associated Scientific Company	DD. No.000991 Dtd.04/09/2013	H.D.F.C Bank	15000
17	Universal Agencies	DD.No.829554 Dtd.21/10/2013	--	20900
18	Universal Agencies	T.D No. NIL Dtd.29/11/2013	SBT Thrissur	94620
19	Modern Aluminium	T.D No.372059 Dtd.27/12/2013	Vijaya Bank	2400
20	Crescent Lab Equipments	DD. No.251047 Dtd.11/03/2014	Bank of Baroda	6400
21	Indo quartz	T.D. No ADNPM87760	SBT Edappally	3500
22	Thermo Fisher Scientific	DD.No.774905 Dtd.22/11/2014	--	2472
23	Hykon	DD. No.314079 Dtd.25/05/2018	--	700
24	Manoj ,Mathai	TSA. NoTF0799010 500465437 - AANO.195464 Dtd.09/08/2018	--	5000
25	SreejaPrathapan	TSR. 799010 500463934 -JKN456205 Dtd.08/08/2018	--	5000
26	ELICO Ltd.	DD.No.022619 Dtd.05/11/2019	--	2400
27	Venugopalan M.B	TSB.799010 100009694 Dtd.15/10/2020	--	50000

28	Sajan Mathew	TSB799010 100229727 Dtd.27/10/2020	--	50800
29	Venugopalan M.B	TSB 799010 100009694 Dtd.12/11/2020	--	10000
30	Premjith.K.K	Tsb 799010 100105052 Dtd.19/11/2020	--	5300
31	Premjith.K.K	TSB 799010 100105052 Dtd.19/11/2020		5400
32	V.Narayankutty	TSB No.799010 100182851 Dtd.23/11/2020	--	6000
33	Unni.L.J	TSB 799010 100215718	--	112600
EMD				
34	Scienter Services Banglore	DD.No.258624 Dtd:15/11/2005	Bank of Baroda	6000
35	Crescent Lab Equipments	DD.No.284585 Dtd:30/03/2011	--	2115
36	Intercad Systems	DD.No.740812 Dtd:12/09/2011	Federal Bank	4800
37	Feba Computers	DD.No. 714882 Dtd-12/09/2011	Baroda, EKM	4800
38	Crescent Lab Equipments	DD.No.419306 Dtd:29/05/2012	Bank of Baroda	Amount not recorded
			TOTAL	507007

II. Belated /Non settlement of Temporary advance

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.

a. Shahina.S Assistant Engineer(Provisional)

Date	Cheque No.	Amount	Settlement details
09/12/2014	272499	5980	Not seen Settled
03/03/2015	541085	3904	Not seen Settled

b.Sindhu.V.SAssistant Engineer II

Date	Cheque No.	Amount	Settlement details
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21/10/2015	Not Recorded	6100	Not seen Settled
01/08/2016	822955	14939	13562/-Settled. Balance Rs.1438/- not seen Settled

c.Hitha. K.SAssistant Engineer QC DL

Date	Cheque No.	Amount	Settlement details
17/05/2017	753380	14950	Settlement details not recorded
13/06/2017	906859	10000	Settlement details not recorded
21/08/2017	906853	10000	Settlement details not recorded
28/05/2018	993505	20000	(recorded as settled on 27/11/2018 in Temporary Advance Register). Not Settled on 27/11/2018 as per the Cash Book.
27/11/2018	Not Recorded	10000	Settlement details not recorded

d.Sujatha.K.VAssistant Engineer 1

Date	Cheque No.	Amount	Settlement details
19/08/2016	058854	75000	30/03/2017
19/12/2016	058925	24000	Settlement details not recorded
05/04/2017	753337	11933	Recorded in T.A Register as settled on CBV 63 of 4/2017. On verification of Cash Book, No such entries are available.
22/08/2017	906883	18120	Settlement details not recorded

e.Hashim.M.A Assistant Enigneer

Date	Cheque No.	Amount	Settlement details
13/07/2017	906823	20000	Settlement details not recorded
21/08/2017	906854	20000	Settlement details not recorded
03/10/2017	490824	20000	Settlement details not recorded
19/01/2018	443848	20000	Settlement details not

			recorded
02/03/2018	443884	20000	Settlement details not recorded
03/05/2016	817756	10000	Settlement details not recorded
09/02/2017	23300	20000	Settlement details not recorded

f.Lisha.C.Krishnan Assistant Engineer

Date	Cheque No.	Amount	Settlement details
23/01/2018	218291	15000	Settlement details not recorded
23/01/2018	443844	6080	Settlement details not recorded
09/07/2019	748504	5138	Settlement details not recorded
27/08/2019	7485	7500	Settlement details not recorded
07/02/2020	204674	9799	Settlement details not recorded
04/04/2020	204713	23432	Settlement details not recorded
12/05/2020	204734	23864	Settlement details not recorded
13/07/2020	729857	2358	Settlement details not recorded
17/17/2020	729859	4914	Settlement details not recorded
18/08/2020	729871	4200	Settlement details not recorded
29/09/2020	729907	2800	Settlement details not recorded
30/09/2020	729909	3000	Settlement details not recorded

g.Thajudheen P.A Assistant Engineer

Date	Cheque No.	Amount	Settlement details
16/10/2018	993559	20000	Settlement details not recorded
04/10/2018	553648	20000	Settlement details not recorded
05/02/2019	553696	20000	Settlement details not recorded
			Settlement details not recorded

08/03/2019	187738	20000	recorded
12/04/2019	187779	20000	Settlement details not recorded
27/05/2019	187820	20000	Settlement details not recorded
05/11/2019	634226	13390	Settlement details not recorded
10/07/2019	4318	11926	Settlement details not recorded
25/03/2020	973350	15000	Settlement details not recorded

h. Prashanth .K.Nair Assistant Engineer

Date	Cheque No.	Amount	Settlement details
01/12/2018	660254	8314	Settlement details not recorded
28/01/2019	553682	5712	Settlement details not recorded
26/02/2019	660276	35000	Settlement details not recorded
26/03/2019	187753	2809	Settlement details not recorded
28/01/2019	553683	5712	Settlement details not recorded
25/02/2019	Not recorded	10000	Settlement details not recorded
25/02/2019	Not recorded	25000	Settlement details not recorded
20/01/2020	634285	5699	Settlement details not recorded

i.Jaya.CC. Assistant Engineer.

Date	Cheque No.	Amount	Settlement details
03/04/2020	204712	9449	Settlement details not recorded
25/05/2020	204744	12740	Settlement details not recorded
10/07/2020	729846	15000	Settlement details not recorded
10/07/2020	004320	5358	Settlement details not recorded
26/08/2020	729881	48563	Settlement details not recorded

12/10/2020	729925	20000	Settlement details not recorded
27/11/2020	337410	34297	Settlement details not recorded
21/12/2020	337421	10600	Settlement details not recorded
02/03/2021	337485	10000	Settlement details not recorded
25/03/2021	973351	9449	Settlement details not recorded
25/03/2021	973349	20000	Settlement details not recorded
30/03/2021	973355	8337	Settlement details not recorded

j. Nishad.K.R Assistant Engineer

Date	Cheque No.	Amount	Settlement details
14/01/2021	337446	8600	Settlement details not recorded
14/01/2021	337447	6000	Settlement details not recorded
03/03/2021	337487	6800	Settlement details not recorded
12/03/2021	337497	18464	Settlement details not recorded

III.Preparation of Pay revision arrear bills-Wrong calculation.**Quality Control Sub Division Thrissur.**

On verification of the pay revision arrear bill prepared ,the calculation of the following employees are not in order. DA is notional for the period from 01/2020 to 03/2021. This may be verified and the arrear bill may be revised.

Sl No	Name and designation	Amount Eligible	Amount Claimed	Excess amount claimed
1	Sri.Sidharthan.K.K. (Rtd),	Rs.75990/-	Rs. 83462/-	Rs. 7472/-
2	Smt.. Shabana VS. LD Clerk (Provl)	Rs.3038/-	Rs.6918/-	Rs.3880/-
3	Sri. Abbas M, Lascar (Rtd)	Rs.93230/-	Rs.136189/-	Rs.42,959/-

The bill prepared is to be reviewed, corrections if any may be rectified and revised fund request may be submitted to Head Office.

On verification of Trial Balance of SRI/Quality Control Dn. Kochi and Quality Control Sub Division Thrissur, it is noticed that accrued interests were not remitted to the account of Head office.

Action may be taken to account the interest and remit the amount to the Account of FM&CAO.

Action may be taken to account the interest and remit the amount to the Account of FM&CAO.

It is also noted that under Quality control Sub division, Thrissur the accrued interests are recorded in the cash book under the head of account 9132. This is irregular. As the bank interest is a revenue of KWA, it has to be booked under the head 7131. Hence urgent necessary action may be taken to rectify the account code by passing a journal entry and transfer the amount to the account of FM&CAO. Entries in the previous period also may be verified and irregular entries if any, may be corrected and amount transferred to head office account.

IV Parking of Funds in various Accounts.**Quality Control Division Kochi**

On the scrutiny of Cheque memo Registers and bank statements of two Accounts and Cash Book, it is noticed that huge amount is parked in these accounts as on 30-04-2024. The reason for parking huge amount in these operative accounts may be intimated to audit.

Sl No	Account No	Parked Amount	Remarks
1	57044488856/ Salary/State plan	15,26,319	
2	67219920875/ JJM	15,81,405	
	Total	31,07,724	

- i. Necessity of keeping this huge amount in Division may be brought to Audit, Immediate action may be taken to refund the unnecessarily parked amount to the Head Office Account.

V. Online Monthly Collection not tally with Cash Book.

On verification of the online monthly collection reports and remittance details recorded in the cash book it is noticed that there are some discrepancies in the amount deposited to bank. The reason for the difference in remittance may be verified and reported to audit.

Quality Control Division Kochi

District Lab idukki			
Month	Amount remitted as per cash book	Amount as per monthly collection report	Difference amount
January 24	97,675	94,710	2,965
February 24	1,28,815	1,51,700	-22,885
March 24	3,72,400	3,88,175	-15,775

District Lab Aluva	Amount remitted as per cash book	Amount as per monthly collection repo rt	Difference amount
January 24	1,94,255	1,96,340	-2,086
February 24	3,03,530	3,29,970	-26,440
March 24	2,59,875	2,96,795	-36,920

Quality Control Sub Division Thrissur.

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District Lab Thrissur	Amount remitted as per cash book	Amount as per monthly collection report	Difference amount
January 24	5,06,065	4,90,165	15,900
February 24	6,06,430	6,08,355	-01,925
March 24	6,14,640	6,18,780	-04,140

District Lab Palakkad	Amount remitted as per cash book	Amount as per monthly collection report	Difference amount
January 24	1,39,235	1,36,360	2,875
February 24	1,44,887	1,44,185	702
March 24	1,96,355	2,02,830	-6,475

It is noticed that the amount recorded in the cash book is not matching with the amount in the monthly collection report. The reason for the variation may also be reported.

VI. Incorrect recording of JJM funded expenditure

Quality Control Sub Division Thrissur &

Quality Control Sub Division Kochi.

On verification of the payment of various expenditure under Jal Jeevan Mission projects for the year 2021, 2022, 2023, 2024, it is noticed that the expenses are booked under the head of account 3131, 3199, 3359, 3442, 3622, 3532 etc. Since there are separate Administrative sanction is available for JJM projects, the expenditure has to be recorded as capital expenditure and to be journalized to the respective head of accounts. The practice of recording the expenditure under JJM funded projects, as Operating Expenses of KWA may result unnecessary increase in the operating expenses of KWA. Hence urgent necessary action may be taken to rectify the irregular recording of JJM funded expenditure of various projects. The wrong entries made so far may be rectified in consultation with the accounts wing of head office and result intimated to audit.

VII. Incorrect recording of JJM Volunteers wages

Quality Control Sub Division Kochi.

On verification of the payment of HR wages under the head 3359 for the FY 2021-22, 2022-23 & 2023-24 it is noticed that JJM volunteers wages are seen booked under the head 3359 (HR wages). This is irregular. JJM volunteers wages has to be booked under capital expenditure in the respective head of account for which the service of

the volunteers are utilized. Hence urgent necessary action may be taken to correct the entries during the year 2021-22, 22-23 and 23-24, in consultation with the Accounts wing of Head office. All the payments made for JJM volunteers has to be booked as a capital expenditure under JJM.

HR wages

FY : 2021-22 :	80.00 Lakhs
FY: 2022-23 :	100.64 Lakhs
FY : 2023-24 :	240.35 Lakhs

Out of the above noted amount, expenditure incurred through March software and amount allotted from head office, only be booked as HR wages (3359). The expenditure incurred for JJM volunteer wages has to be booked as capital expenditure. This may be rectified and fact intimated to audit.

VIII. Delay in completing the work

Quality Control Sub Division Kochi.

Name of Work: JJM 2021-22 Settingup/Upgradation/Operation of Laboratories for WQM&S - Procurement of 76 Nos Electric Analytic Weighing Balance for Various Quality Control Laboratories.

Agreement No: 01/2023-24/SRI/NTR

Contractor : M/S. Universal Agencies, Palakkal Angadi.

The above work was awarded to M/S. Universal Agencies, Palakkal Angadi. vide Order No. SRI/NTR/JJM?608A/2022 dated 31.03.2023 of the Director SRI, Nettoor. With a direction to complete the work within 80 days from the date of supply order. But the Contractor could not complete the work within the stipulated time. Time extension was granted up to 30.09.2023 with a fine of Rs. 19500/- No further time extension is seen granted beyond 30.09.2023. Under the above circumstances the following points may be clarified.

1. Whether any time extension granted beyond 30.09.2022.
2. If not granted, whether the work completed within the stipulated time and final bill paid.
3. Whether fine of Rs. 19500/- deducted from the contractor.
4. If completed in all respect, the date of completion and copy of FA12 to be produced.

IX. Delay in completing the work- Recovery of fine for delay.**Quality Control Sub Division Kochi.**

Name of Work: JJM 2021-22 Settingup/Upgradation/Operation of Laboratories for WQM&S - Procurement of 83 Nos Hot Air ven with forced convection for various Quality Control Laboratories.

Agreement No : 03/2023-24/SRI/NTR

Contractor : M/S.Calgon Scientific

The above work was awarded to M/S.Calgon Scientific, Vinayaka,Ponekkara vide Order No. SRI/NTR/JJM/298/2023 dated 27.06.2023 of the Director SRI, Nettoor. With a direction to complete the work within 90 days from the date of supply order. But the Contractor could not complete the work within the stipulated time. Time extension was granted up to 02.12.2023 with a fine of Rs. 19160/- No further time extension is seen granted beyond 02.12.2023. Under the above circumstances the following points may be clarified.

5. Whether the work completed in all respect within the extended time.
6. If yes, date of completion and copy of FA12 to be produced.
7. Whether fine of Rs. 19160 deducted from the contractor .
8. If yes, proof of recovery to be produced.

X Service Books**Quality Control Division Kochi****1. 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.

- a.Thomas.N.S -Driver Grade I
- b.James.E.A – Lascar.
- c.Uthaman- Driver.

2. Earned Leave Account

- a. Linimol.M.S- H.C

On verification of the earned leave account of the incumbent, it is noticed that, in the earned leave calculation for the period from

01/04/2019 to 31/12/2020, the incumbent had availed 24 days commuted leave for the above period. But, this 24 days had not deducted from the Earned Leave Account.

b.Mahesh Kumar.P.M Overseer Grade III

On verification of the earned leave account of the incumbent, it is noticed that, in the earned leave calculation for the period from 01/04/2017 to 31/03/2018, commuted leave not deducted for 6 days for 01/04/2017 and 08/05/2017 to 12/05/2017. It is also noticed that, the earned leave calculation for the period from 01/02/2021 to 13/11/2022, the commuted leave not deducted for 40 days from 01/03/2021 to 11/04/2021.

Part III

Outstanding Local Audit Paras.

Sl.No.	Year	Pending
1	2015-16	1
2	2016-17	1
3	2017-18	1
4	2018-19	2
5	2019-23	11
	Total	16

Part IV

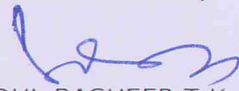
Best Practices

NIL

Part V

Acknowledgement

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


ABDUL BASHEER T K
INTERNAL AUDITOR

1. The purpose of this audit was to determine whether the financial statements of the entity for the year ended 31 December 2023 are true and fair.

2. Scope of the audit

The audit was conducted in accordance with the International Standards on Auditing (ISAs) issued by the International Auditing and Assurance Board (IAASB). The audit covered the financial statements of the entity for the year ended 31 December 2023, including the balance sheet, income statement, statement of comprehensive income, statement of financial position, and statement of cash flows.

3. Results of the audit

The audit results are as follows:

The financial statements of the entity for the year ended 31 December 2023 are true and fair, and the audit opinion is unqualified.

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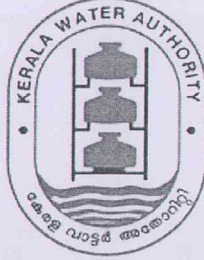
The audit covered the financial statements of the entity for the year ended 31 December 2023, including the balance sheet, income statement, statement of comprehensive income, statement of financial position, and statement of cash flows.

The audit results are as follows:

The financial statements of the entity for the year ended 31 December 2023 are true and fair, and the audit opinion is unqualified.

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KERALA WATER AUTHORITY

Jalabhavan
Thiruvananthapuram – 695033
Kerala - India

File No.KWA-JB/4276/2024-DA3(AUDIT)

Dated: 25-05-2024

In continuation with the Internal Audit Report of State Referral Institute Nettoor Kochi and Quality Control Division, Kochi, for the period from 01/04/2014 to 31/03/2024, which conducted from 02/05/2024 to 31/03/2024 vide Reference No. KWA-JB/4276/2024-DA3(AUDIT) Dated:24/05/2024.

Officers InCharge.

Incumbency report for the period 01-04-2014 to 31-03-2023.

1. Superintending Engineer (Director)

1.	Sri. K.A. Abdul Latheef	12.12.2013 to 04.12.2014
2.	Smt. Chandravathi.P.K.	04.12.2014 to 11.12.2014
3.	Smt.Jasmine.K	11.12.2014 to 01.04.2015
4.	Smt. Chandravathi.P.K. Executive Engineer(Additional Charge)	01.04.2015 to 13.04.2015
5.	Sri.Shyju P Thadathil, Assistant Executive Engineer(Additional Charge)	13.04.2015 to 16.04.2015
6.	Smt.Sulekha.M	16.04.2015 to 11.08.2016
7.	Sri.Babu Thomas - Additional Charge	12.08.2010 to 17.05.2017
8.	Sri.U.K. Mohanan	17.05.2017 to 30.04.2019
9.	Sri. Shaji.T.N - Full Additional Charge	01.05.2019 to 16.05.2019
10.	Sri.Muhammad Rafi	17.05.2019 to 21.06.2019

11.	Sri.Jessy Jose.N	21.06.2019 to 31.05.2022
12.	Sri.Hashib.P.H - Full Additional Charge	01.06.2022 to 06.07.2022
13.	Smt.Suraja Nair	07.07.2022 to 25.09.2023
14.	Sri.Jayaprakash.P - Full Additional Charge	25.09.2023 to 29.09.2023
15.	Sri.Muhammed Shahi.M	29.09.2023 to Continue

2. **Executive Engineer**

1.	Smt. Chandravathy.P.K	01.04.2014 to 13.04.2015
2.	Sri.Shyju P Thadathil	13.04.2015 to 24.04.2015
3.	Smt.Usha.K.G	24.04.2015 to 11.05.2015
4.	Sri.Varghese M Samuel	12.05.2015 to 31.08.2015
5.	Sri.Shyju P Thadathil - Full Additional Charge	01.09.2015 to 26.10.2015
6.	Sri.Sundareswaran	26.10.2015 to 23.08.2016
7. _	Smt. Bindhu Sugunan	23.08.2016 to 21.02.2017
8. _	Smt. Deepa.K - Full Additional Charge	22.02.2017 to 28.02.2017
9. _	Sri.Rajan.A	01.03.2017 to 11.09.2017
10. _	T.N.Shaji	12.09.2017 to 29.06.2019
11. _	Mayadevi.S	29.06.2019 to 16.09.2019
12. _	Preetha.V	16.09.2019 to 02.08.2021
13. _	Hashib.P.H	02.08.2021 to 08.03.2023
14. _	Jayaprakash.P	08.03.2023 to 16.10.2023
15. _	Deepa.K	17.10.2023 to Continue

<u>Assistant Executive Engineer-I</u>	
Shyju P Thadathil	01.04.2014 to 30.01.2016
Prasannakumari	01.02.2016 to 02.12.2016

Muhammed Shahi.M	02.12.2016 to 20.02.2017
Jaya.P.G	20.02.2017 to 31.05.2022
Ambily.C.N	01.06.2022 to 19.07.2022
Preethi.V	19.07.2022 to 30.04.2023
Ambily.C.N(Additional charge)	01.05.2023 to 07.05.2023
Deepa Paul	08.05.2023 to 02.12.2023
Sureshkumar(Additonal Charge)	02.12.2023 to 28.12.2023
Vinodkumar (Additonal Charge)	28.12.2023 to 28.12.2023
Sureshkumar(Additonal Charge)	28.12.2023 to continue
<u>Assistant Executive Engineer-II</u>	
Shyju P Thadathil (Additonal Charge)	01.04.2014 to 24.04.2014
Deepa.K	24.04.2014 to 06.09.2018
Bhaskaran P	06.09.2018 to 03.05.2019
Jaya.P.G (Additonal Charge)	03.05.2019 to 15.05.2019
Mayadevi.S	15.05.2019 to 28.12.2019
Ambily C N	03.01.2020 to 06.07.2023
Deepa Paul (Additonal Charge)	06.07.2023 to 02.12.2023
Jaya. C C (Additonal Charge)	02.12.2023 TO 03.01.2024
Sindhu Devassy (Additonal Charge)	03.01.2024 to 27.02.2024
Sureshkumar(Additonal Charge)	27.02.2024 to 29.02.2024
Sheeba.C.V	01.03.2024 to continue

ABDUL BASHEER T K

AUDITOR



INTERNAL

