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## **KERALA WATER AUTHORITY**

**Jalabhavan**  
**Thiruvananthapuram – 695033**  
**Kerala - India**

File No. KWA-JB/8137/2024-DA1(AUDIT)

Dated: 01-01-2025

**UIN:IAR/3/2024-25**

### **KERALA WATER AUTHORITY**

Internal Audit Wing

Internal Audit Report

**P.H. CIRCLE MUVATTUPUZHA**

**PERIOD OF AUDIT : 14.10.2024 TO 19.10.2024**

**PERIOD COVERED : 01.04.2012 TO 31.03.2024**

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### **Team Members**

- |                         |                             |
|-------------------------|-----------------------------|
| 1) Sri. Lalishkumar.K.G | Internal Auditor 2          |
| 2) Smt. Rahana V Kamal  | Divisional Accounts Officer |
| 3) Sri. Sreejith.S      | Head Clerk.                 |

### **Part I**

#### **A. Introduction**

The Internal Audit was conducted from 14.10.2024 to 19.10.2024, covering the period from 01/04/2012 to 31/03/2024. P.H. Circle Muvattupuzha consists of Project Division Perumbavoor & P.H. Division Muvattupuzha.

#### **B. Officers in charge**

Attached as **Appendix A**

**C. Financial Analysis**

Year	2021 - 22 (Rs. in Lakhs)	2022-23 (Rs. in Lakhs)	2023-24 (Rs. in Lakhs)
Estt Expenditure	131.1	123.9	164.0
Contingencies	2.30	6.17	5.14

**D. Internal Control Mechanism****I. Trial Balance as on 31/03/2024.****(a) 2834 (ST on Tender Sales)**

An amount of Rs. 972/- showing as debit balance in this account. This may be verified and result intimated.

**(b) 2843 (TDS from Employees)**

The reason for keeping an amount of Rs.6500/- as credit balance, without remitting into income tax department towards the income tax received from employees may verified and reported.

**(c) 2831 (ST on Scrap)**

An amount of Rs. 200/- showing as credit balance in this account. This may be verified and result intimated.

**(d) 2825 (LIC/SLI)**

An amount of Rs. 7945/- is seen as debit balance. The reason for remitting the premium without effecting/recording recovery may be intimated to audit.

**(e) 2841 (TDS from Contractors)**

An amount of Rs. 91/- is seen as debit balance. The reason for the excess remittance shall be intimated to Audit.

**(f) 2829 ( Other statutory employees deduction)**

An amount of Rs. 4811/- is seen as credit balance. This may be verified and result intimated.

**(g) 2835 (WCT)**

An amount of Rs.3924/- is seen as credit balance. This may be verified and result intimated.

**II. Deduction of bank charges in Non Operative Account & Operative Account**

On verification of the bank statement with Trial Balance of Non operative & Operative it is noticed that the bank has been deducting charges for upkeeping of minimum balance and account keeping

charges. On random verification of 2021-2024 statements an amount of **Rs.13380/-** has been deducted towards bank charges. The details are as follows

SL No.	Year	Amount	Account
1	2020-21	7806	Non Operative
2	2021-22	1785	Non Operative
3	2023-24	3789	Operative

Action may be taken up with the bank to reverse the bank charges deducted without the knowledge of this office. Similar instances if any happens in other operative accounts may also be verified and regularize.

### **III. Non Maintaining of Registers**

#### **(a) Asset Register.**

On verification of the Registers, the Circle does not maintaining an Asset Register in the proper format (As per KFC). This shall be maintained and intimated to Audit.

#### **(b) Trial Balance Register Ledger and Journal Register**

As per KWA manual and circular, it is specified all ARU's should be maintained Trial Balance Register, Ledger and Journal Register for strengthening for the proper maintenance of Accounting system of KWA. This shall be maintained and intimated to Audit.

#### **(c) Cash Book**

On verification of the Cash Book the monthly abstract entries are not authenticated by the competent authority during the period 01/2017 to 11/2021 shall be updated and intimated to Audit.

On further verification, it is also noted that the Cash Book are not Certified by the competent authority during the period 01/2017 to 06/2019, 01/2021 to 12/2023.

#### **(d) Local Audit Report Register and Internal Audit Report Register**

On verification, Local Audit Report Register and Internal Audit Register is not maintaining in this office. This shall be maintained and intimated to Audit.

#### **(e) Registers not certified**

A certificate duly signed by the controlling officer regarding machine numbered pages of the registers are need to be written before beginning of a register. This was not seen followed in this circle. This shall be updated and intimate to Audit.

Agreement Register (05/2019)

Tender Register (05/2017)

Quotation Register (01/2017)

Stationery Register (01/2014)

Imprest Register (10/2013)

**(f) Agreement Register (05/2019)**

In Agreement Register (05/2019), Page No.116 cancelled but not authenticated and pencil writings are done. This shall be rectified and intimate to Audit.

**(g) Imprest Account.**

On verification, Imprest Register not maintained properly.  
CBV number is not entered and cheque amount of imprest issued was not authenticated by competent authority during the period 10/2013 to 08/2022. This shall be updated and furnish to Audit.

**IV. Service Books****(a) Statement of fixation of pay revision**

a) Pushpa Paul (D' man Grade I)

b) Jayan.V (Meter Inspector)

On verification of the Service Book of the incumbents, the statement of fixation of pay revision as per G.O(P) No.23/2022/WRD Dtd 25/10/2022 is not countersigned by Accounts Officer. This shall be countersigned and intimated to Audit.

**(b) Non deduction of Commuted Leave.**

Ebin Jacob (LDC)

On verification of the Service Book, the incumbent has availed 9 days CML during 28/01/2021 to 05/02/2021. In the Earned Leave calculation, these 9 days was not deducted. This shall be rectified and intimated to Audit.

Arun Chandran. B (Office Assistant)

On verification of the Service Book, the incumbent has availed 4 days CML during 03/07/2023 to 06/07/2023. In the Earned Leave calculation, these 4 days was not deducted. This shall be rectified and intimated to Audit.

**(c) Commuted Leave not credited**

Jayan.V (Meter Inspector)

On verification of the Service Book, the Balance of HPL recorded as 218 instead of 238 vide page No. 125 of SB shall be rectified and report to Audit.

**(d) Service Book entry**

Anvar Hassan (UDC)

On verification of Service Book, the service details are entered on page 46 using pencil. This is irregular. This shall be rectified and intimated to Audit.

Submit the copy of the relevant pages of the Service Book along with the reply.

**Major Irregularities****-Nil-****Part II B****Other Irregularities****I. (a) Non Forfeiture of time barred /unclaimed securities/EMD**

As per para 15.4.1(iii) of the KPWA Code, balance amount unclaimed for more than three years should be credited to the revenue as lapsed deposit. On verification of Security deposit and EMD Registers showed that Security Deposits received by PH Circle Muvattupuzha in the form of FDRs, NSC ,KVP, Post office TD etc were not credited as lapsed deposits even after the expiry of stipulated period of three years. 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.

Though the validity period of the securities had expired, no action was seen initiated by the controlling officers either to renew/release/forfeit the deposit documents. Periodical physical verification should be conducted at regular intervals to avoid the lapse mentioned above. The following Security /EMD documents are found time barred and unclaimed.

**(a)**

LIST OF EMD PLEDGED FROM THE PERIOD FROM 1.04.2012 TO 28.12.2023						
BUT NOT RELEASED YET						
SL NO	DATE	TENDER NO	NAME OF CONTRACTOR	PARTICULARS	AMOUNT	Remarks
1	not mentioned in EMD Register	32/12-13	N.A Francis	not mentioned in EMD Register	50000	To be forfeited
				TOTAL	50000	

**(b)**

LIST OF EMD PLEDGED FROM THE PERIOD FROM 1.04.2012 TO 28.12.2023						
EMD Released but not authenticated by Competent Authority and contractor not seen received						
SL NO	DATE	TENDER NO	NAME OF CONTRACTOR	PARTICULARS	AMOUNT	Remarks
2	not mentioned in EMD Register	18-12-13	Ramani. S. Nair	not mentioned in EMD Register	50000	contractor not received

3	not mentioned in EMD Register	18-12-13	T.P Ravi	not mentioned in EMD Register	50000	contractor not received
4	not mentioned in EMD Register	81/12-13	M/s. Tech Piravom	not mentioned in EMD Register	50000	contractor not received
5	not mentioned in EMD Register	99/101 12-2013	K.J.Mani	not mentioned in EMD Register	564000	Not authenticated and contractor not received
6	not mentioned in EMD Register	99/101 12-2013	George Mathew	not mentioned in EMD Register	564000	Not authenticated and contractor not received
7	not mentioned in EMD Register	101/12-13, 65/12-13	Ramani.S.Nair	not mentioned in EMD Register	564000	Not authenticated and contractor not received
8	not mentioned in EMD Register	86/12-13	K.G. Eldhose	not mentioned in EMD Register	173700	contractor not received
9	not mentioned in EMD Register	56/12-13	Joseph John	not mentioned in EMD Register	188000	contractor not received
10	not mentioned in EMD Register	76/12-13	M/s. Tech Pro	not mentioned in EMD Register	300000	contractor not received
15	not mentioned in EMD Register	05/13-14	Alias	not mentioned in EMD Register	50000	contractor not received
16	not mentioned in EMD Register	05/13-14	Biju.N.Tech	not mentioned in EMD Register	50000	contractor not received
17	not mentioned in EMD Register	05/13-14	M/s Tech Piravoam	not mentioned in EMD Register	50000	contractor not received
18	not mentioned in	93/12-13	N.A Francis	not mentioned in EMD	248500	contractor not

	EMD Register			Register		received
19	not mentioned in EMD Register	11/13-14	M.K. Padmakumar	not mentioned in EMD Register	50000	contractor not received
20	not mentioned in EMD Register	11/13-14	P.C.Bhaskaran	not mentioned in EMD Register	100000	contractor not received
21	not mentioned in EMD Register	85/12-13	Rajan.K.J	not mentioned in EMD Register	116000	contractor not received
22	not mentioned in EMD Register	89/12-13, 83/12-13	Noble Tech Engineering	not mentioned in EMD Register	419000	contractor not received
23	not mentioned in EMD Register	89/12-13	Dominic	not mentioned in EMD Register	245000	contractor not received
24	not mentioned in EMD Register	09/13-14	Biju.N.Tech	not mentioned in EMD Register	50000	contractor not received
25	not mentioned in EMD Register	109/12-13	Santhosh .P.Joseph	not mentioned in EMD Register	50000	contractor not received
26	not mentioned in EMD Register	09/13-14	Ramani.S.Nair	not mentioned in EMD Register	50000	contractor not received
27	not mentioned in EMD Register	09/13-14	T.P.Ravi	not mentioned in EMD Register	50000	contractor not received
28	not mentioned in EMD Register	09/13-14	T.K.Mathew	not mentioned in EMD Register	50000	contractor not received
29	not mentioned in EMD Register	not mentioned in EMD Register	Everest Infra Ventures	Account No. 650014056298 Indus Bank	500000	contractor not received

30	not mentioned in EMD Register	not mentioned in EMD Register	Everest Infra Ventures	Account No. 650014056298 Indus Bank	500000	contractor not received
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(c)

LIST OF EMD PLEDGED FROM THE PERIOD 1.04.2012 TO 28.12.2023 EMD RELEASED BUT REGISTER NOT AUTHENTICATED				
DATE	TENDER NO	NAME OF CONTRACTOR	PARTICULARS	AMOUNT
Not mentioned in EMD Register	61/12-13	Joseph John	Not mentioned in EMD Register	300000
Not mentioned in EMD Register	87/12-13	K.G.Eldhose	Not mentioned in EMD Register	50000
Not mentioned in EMD Register	100/12-13	Ramani.S.Nair	Not mentioned in EMD Register	350000

(d)

LIST OF EMD PLEDGED FROM THE PERIOD 01.04.2012 TO 28.12.2023 EMD released by Cheque but cancelled.						
SL NO	DATE	TENDER NO	NAME OF CONTRACTOR	PARTICULARS	AMOUNT	Remarks
1	not mentioned in EMD Register	35/13-14	Biju.CR	not mentioned in EMD Register	50000	Cheque cancelled
2	not mentioned in EMD Register	35/13-14	J.P.Sajimon	not mentioned in EMD Register	50000	Cheque cancelled
3	not mentioned in EMD Register	35/13-14	George Justin	not mentioned in EMD Register	50000	Cheque cancelled

(e)

<u>List of Security Deposit to be forfeited</u>
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Sl. no	Name of Contractors	Details of Security	Amount
1	M.M Varghese Muttavanchery thamarachal PO Kizhakkambalam	NSC NO.34EE J08532 To 34EE 08541 dated 23.03.2003 Post Master Muvattupuzha	100000
2	K P Thampikuuty Perumbayil Kunakkal	1. TD Ac No.2586 dated 9.10.2006 Of Post Office Muvattupuzha	50000
3	K P Thampikuuty Perumbayil Kunakkal	TD Ac.No 2587 dated 10.10.2006 Postb Office Muvattupuzha	50000
4	N V Baby Periclamattathil /H Ezhakkaranad	TD Ac.No. 1236138 dated 27.10.06 Pst Master Piravom	100000
5	N V Baby Periclamattathil /H Ezhakkaranad	TD Ac.No.1236188 dated 14.08.2009 Post Master Piravom	300000
6	N V Baby Periclamattathil /H Ezhakkaranad	KVP Ac No.2GG 9J6066 dated 04.05.2005 Of Post Master Ernakulam	50000
7	N V Baby Periclamattathil /H Ezhakkaranad	KVP 53CD 374920 to 374922 dated 04.01.2005 Post Master Ernakulam	30000
8	N V Baby Periclamattathil /H Ezhakkaranad	TD Ac.No.1236193 dated 26.10.2009 Post Master Piravom	70000
9	N V Baby Periclamattathil /H Ezhakkaranad	1236192 dated 26.10.2009 Post Office Piravom	1,50,000
10	N V Baby Periclamattathil /H Ezhakkaranad	89 CD 176157 to 176166 dated 07.01.2010 to 89 CD 176166	1,00,000
11	Poulose Abraham Njattukalayil H Kadayirupp	kVP AC.No. 81CD 418973 dated 03.08.2009 to 81CD 418982 Post Office Kizhakkambalam	100000
12	Sebastian C Joy Chathannur Kollam	NSC Ac.No.22EE J49421 dated 31.03.2000 to 22EE J49425 Of Post Master Muvattupuzha	50000
13	Jose Varghese	5060029 dated 08.01.2010 Post	100000

	Managing Director Tesla Heavy Electricals Venmala	Master Cochin University	
14	John P.D Pallupetta H Elambakapully Perumbavoor	1. NSC No. 22EE j49775 dated 21.10.2006 to 22EE J49776 Of Post Master Muvattupuzha	20000
15	John P.D Pallupetta H Elambakapully Perumbavoor	J0DD 490819 dated 21.10.2000	5000
16	Joy Thomas Puthiyedath Neeloor PO	KVP AC No. 31AA 403935 dated 31.04.2010	1000
17	Joy Thomas Puthiyedath Neeloor PO	53CD 370949 dated 03.04.10 Of Post Master Thodupuzha	10000
18	Joy Thomas Puthiyedath Neeloor PO	53 CD 370970 dated 03.04.10 Post Master Thodupuzha	10000
19	Rajendran Nair Shakthi Pazhaveed Po	TD Ac.No. 202666 dated 23.04.2000 Post Master Alappuzha	100000
20	Julie Christy No.6 Bride Street Rich Mund Town Banglore	Ac.No. 24EE 144213 dated 04.05.2001 24EE 144217	50000
21	Moosa Kutty Deputy Manager Steel Industries Kerala Ltd Calicut	Ac.No. 28CD 27.02.04 005485 to 28CD 005489 Pst Office Muvattupuzha	50000
22	Moosa Kutty Deputy Manager Steel Industries Kerala Ltd Calicut	55BB 076333 dated 27.02.04 Of Post Master Muvattupuzha	5000
23	Moosa Kutty Deputy Manager Steel Industries Kerala Ltd Calicut	01EE 892825 dated 27.02.04 Of Post Master Muvattupuzha	500
24	Moosa Kutty Deputy Manager Steel Industries Kerala Ltd Calicut	00FF 942879 daed 27.02.04 Of Post Master Muvttupuzha	100
25	Santhamma Proparator Santha Trading Company Kottayam	Ac.No 09BB 436028 dated 13.07.95 Of Post Master Kottayam	500

26	Santhamma Proparator Santha Trading Company Kottayam	09BB 436030 dated 13.07.95	500
27	M/s Flotech Engineers and Suppliers Alappuzha	1109760 dated 18.07.2013 Post Office Muvattupuzha	63600
		<b>TOTAL</b>	<b>1278700</b>

**(b) Non renewal of Bank Guarantee.**

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

Sl.No.	Agreement No.	Name of Firm	Details of Bank Guarantee/ T D (FD)	Name of Bank/PO /TRSY	Amount	Validity date
1	7/20-21	Alex Thomas	BG No.636612013G0000008 Dtd: 12/10/2020	SBI Pala & District Treasury Pala	221650	11/10/2022
2	7/20-21	Alex Thomas	No.799010501205637 Dtd:13/10/2020	District Treasury Pala	221650	12/10/2022
3	09/20-21	M. V. Rajeev	TSB No. 799010501206852 D td: 14/10/2020	Sub Treasury Mullanthuruthy	763000	14/10/2022

In connection with the above Bank guarantees, the reason why it was not renewed and the present status of the work shall be informed to Audit.

**II. Non imposing of fine for delay in the execution of Agreement**

On verification of the following work files, it is noticed that contractors were permitted to execute the Agreement after the expiry of the stipulated time (NIT Clause No.7.22.2) and without imposing and without issuing specific Orders for granting Time extension. Hence the details of the recovery of the same shall be furnished.

Sl No.	Name of Work	Contractor	Date of Work order	Date of Agt	Delayed days	Remarks
1	State Plan - Optimization of production and transmission CARWSS to Elappara and adjoining villages	K.J. Mani	08/04/2019	30/05/2019	52	
3	State Plan 2019-20 RWSS to Munnar Town and adjoining villages in Idukki District	M/s Techo Vision	30/11/2019	07/01/2020	38	
4	JJM Mulanthuruthy grama panchayath	Cijoe P.S	06/11/2020	18/12/2020	42	

	providing FHTC					
5	JJM Maneed Grama panchayath providing FHTC	Cijoe P.S	06/11/2020	18/12/2020	42	
6	JJM Mankkad panchayath providing FHTC	K.J.Mani	06/11/2020	18/12/2020	42	
7	JJM Kuttampuzha Grama panchayath providing FHTC	Sibi K. Jose	06/11/2020	30/12/2020	54	
8	JJM Pindimana replacement of old damaged pipe.	Shaji.K.Mathew	06/11/2020	18/12/2020	42	
09	JJM WSS to Vellathuval Providing service connections	Francis N.A	30/10/2020	13/01/2021	75	
10	JJM Karimannoor panchayath providing FHTC	M.M Suliman	29/12/2020	09/02/2021	42	
11	JJM Kumaramangalam providing FHTC	Bijumon N.S	26/02/2021	03/05/2021	66	
12	JJM RWSS to Muttom Karinkunnam extension of distribution lines	T.P. Sajimon	21/03/2022	08/06/2022	79	

In addition to the above, as per the Resident Audit Office Inspection Report vide letter AO/KWA/III/IR/2-689/2019-24/307 Dated: 26/07/2024, Annexure II of Part II (B) IV shall also be notified and intimated to Audit.

### III. Extension of Time beyond limit

**Name of work:** JJM-WSS to Kanjoor, Sreemoolangaram Chengamaal Nedumbassery & Parakkadavu Panchayath- Providing distribution network,- providing FHTCs and Road restoration works in kanjoor Panchayath

**Source file :** PHC/CHN/JJM8431/2022

**Agt. No:** 21/2022-23/SE/PHC/CHN Dtd: 10/02/2023

**Contractor Name:** Sri. Sunny. P. M

The above work was awarded to Sri. P. M. Sunny, Panalickal House Piravom.P.O, Joint Venture with M/s Parambi constructions, with Accepted PAC for an amount of Rs.14,04,40,596/-. Selection Notice was issued on 29/01/2023. Time of completion was six months from 29/01/2023 which expired on 28/07/2023. Due to the delay obtained road cutting permission from PWD and because the weather was bad and unavailability of GSB. Further extension was granted till 28/10/2023 (28/07/2023 to 28/10/2023) and till 31/03/2024 (from 28/10/2023 to 31/03/2024) without imposing fine. As per the PWD Manual 2014, the extension time of completion that can be granted at a time shall not exceed 25% of the original time or 6 months, which, ever is less. The maximum extension that can be granted to the work can be limited to half

of the original time of completion. The audit observed that granting the time extension is found reasonable, but the extension is beyond the delegation of powers of Agreement Authority.

On verification of the file, it is noticed that revised estimate submitted to CE on 25/09/2024 an amount for Rs. Rs.19,73,27,124.42 (6.83% above). It is noticed that even after more than a year, the work was not completed till date. The contractor had not applied further time extension till date. Under the above circumstances, the following points shall be reported to Audit.

1. Whether contractor had applied time extension.
2. Whether the work had been completed.
3. If not, Present status of the work.

#### **IV. Tardy Progress of Works**

**Name of work:** JJM- Thirumarady Panchayath-providing FHTC to rural households in Thirumarady Panchayath in Ernakulam district.

**Source file :** KWA/SE/PHC/MVPA/D2/JJM-T-17/2020-21

**Agt. No:** 26/2020 -21/SE/PHC/ MVPA Dtd: 16/01/2021

**Contractor Name:** The Agro Corporation Ltd Kavumbhagam Thiruvalla.

The above work was awarded to the Agro Corporation Ltd Kavumbhagam Thiruvalla vide work order No. KWA/SE/PHC/MVPA/D2/JJM-T-17/2020-21 Dtd 29/12/2020, for accepted PAC of Rs.1,13,34,196/- with direction to complete the work on or before 31/03/2021. The recommendation of Executive Engineer for time extension upto 30/06/2021 is with imposition of fine. Despite the Executive Engineer's imposition of fine, the Superintending Engineer's subsequent justification "the above work being a JJM work and to be continued without any interruption" for waving the fine is unacceptable. The procedures should be strengthened to prevent such instances. The further time extensions of II,III,IV,V & VI are upto 30/09/2021, 30/11/2021, 28/02/2022, 31/03/2022, 31/07/2022, respectively. Fine was imposed from IV extension Rs.15000/-, V th extension Rs.5000/-, VI th extension Rs. 40000/-. As per the PWD Manual 2014, the extension time of completion that can be granted at a time shall not exceed 25% of the original time or 6 months, which, ever is less. The maximum extension that can be granted to the work can be limited to half of the original time of completion.

Further EE had recommended time extension up to 31/12/2022. But the original application of time of completion was not submitted from division office. In the above circumstances, SE had not taken effective steps to granting TOC.

Already, **the total time of extension was exceeded twenty four months** in comparison with the actual time of completion of 3 months.

Meanwhile, a meeting held in the presidency of Adv. Anoop Jacob MLA Piravom Constituency on 28/04/2023 and decided to short close the work and balance work to be arranged on JJM Phase II. Under the above circumstances, the following points shall be intimated to Audit.

1. Whether effective steps were taken for granting time of extension up to 31/12/2022.
2. UpToDate expenditure of the original work.
3. Present status of the original work.
4. It may be clarified whether the original work was fruitful to public.

5. Whether the total fine amount of Rs. 60000/- had been recovered from the contractor.
6. Whether the balance work has been arranged with JJM Phase II.
7. If yes, Present status of the balance work.

#### **V. Details of JJM works completed**

The details of JJM works completed under Muvattupuzha Circle is given below.

Muvattupuzha Circle					
Total No. of JJM Works providing FHTC	Target No. of FHTC	No. of FHTC completed	No. of HTC	No. of Pending FHTC	FHTC Achieved %
111	164393	36045	12303	129271	21.93%

The expected time to complete the rest of the proposed connections shall be intimated to Audit without delay.

#### **VI. Revenue.**

##### **Huge arrear**

A huge water charge arrear of Rs.5,33,89,031/- is seen as arrear under the P.H.

Division Muvattupuzha as on 31/03/2024. The Street Tap arrear as on 31/03/2024 under Panchayaths / Municipality is Rs.43.93 crores. The efforts taken towards the recovery of arrears under P.H. Circle Muvattupuzha shall be intimated to Audit .

#### **VII. Water theft**

The unauthorized water connections and tampering of water meters and by passing the water meters, had resulted in significant loss of treated water, which cause huge loss in Revenue to KWA. The stringent actions taken in this Account, under P.H. Circle Muvattupuzha shall be intimated to Audit.

#### **VIII. Revenue collection**

P.H. Division Muvattupuzha under P.H.Circle Muvattupuzha					
Category	Arrear as on 31/03/2024	Arrear as on 30/09/2024	Target for the year 2024-25	Collected amount for the year 2024-25	Target Achieved in percentage
Domestic	3.87	6.16	34.69	11.19	33%
Special	0.01	0.01			
Non Domestic	1.44	1.56			
Industrial	0.01	0.008			
Panchayath/ Municipality	43.93	41.19		1.05	

<b>Total</b>	<b>49.26</b>	<b>48.928</b>	<b>34.69</b>	<b>12.24</b>	
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Necessary action may taken to recover the arrear from defaulted consumers. Monthly collections are far below the monthly demand. This causes the total arrear to increase. Action taken to increase the monthly collection by circle level may be intimated to audit.

### PART III

#### Outstanding Local Audit Paras

Sl No.	Year	Pending
1	2006-07	1
2	2009-10	3
3	2015-16	1
4	2017-18	2
5	2019-24	8
	<b>Total</b>	<b>15</b>

### PART IV

Best Practices

Nil

### PART V

#### Acknowledgement

Internal Audit Wing acknowledges the extended by the auditee institution.

IA2 (AUDIT) KWA

#### Appendix A

Officers in charge

Incumbency details of Superintending Engineer  
from 2011 to 2024

Sl No.	Name of Employee	Date of Joining	Date of relieving	Remarks
1	Sri. Sunny K Thomas	13.07.2011	31.10.2013	
2	Sri. Alex Kuriakose,	01.11.2013	04.11.2013	Executive Engineer, P H Division, Thodupuzha (In charge)

3	Sri. T. Rajendran	05.11.2013	30.05.2014	
4	Sri. V. K.AJAYAN,	31.05.2014 -	23.10.2014	Execuive Engineer, P H.Division, Muvattupuzha (In charge)
5	Sri. Alex Kuriakose	24.10.2014	31.05.2017	
6	Smt. Preetha V.	01.06.2017	04.06.2017	PA to SE, P H Circle, Muvattupuzha (In charge)
7	Sri. Gopalan P	05.06.2017	27.02.2019	
8	Smt. Sudha P K	28.02.2019	06.03.2019	PA to SE, P H Circle, Muvattupuzha (In charge)
9	Sri. Jayaprakash Chonarayil	07.03.2019	18.06.2019	
10	Smt. Sudha P K	19.06.2019	20.06.2019	PA to SE, P H Circle, Muvattupuzha (In charge)
11	Smt. T .K. Meera	20.06.2019	31.05.2020	
12	Smt. Sudha P K	01.06.2020	09.06.2020	PA to SE, P H Circle, Muvattupuzha (In charge)
13	Sri. Anilkumar K K	10.06.2020	11.08.2021	
14	Sri. Manu B	12.08.2021	17.08.2021	Executive Engineer, P H Division, Muvattupuzha (In charge)
15	Sri. Muhammed Rafi	18.08.2021	07.07.2022	
16	Smt. Liny Francis	08.07.2022	17.07.2022	PA to SE, P H Circle, Muvattupuzha (In charge)
17	Sri. Pradeep V K	18.07.2022	23.11.2023	
18	Sri. Praveen K S	23.11.2023	13.03.2024	

19	Sri. Praveen K S	14.03.2024	15.07.2024	SE, P H Circle, Idukki(Additional charge)
20	Smt. Jaysree V K	15.07.2024	continuing	

**Incumbency details of PA To Superintending Engineer  
from 2011 to 2024**

Sl No.	Name of Employee	Date of Joining	Date of relieving	Remarks
1	Smt. K. Jasmin	25.08.2011	09.07.2012	
2	Sri. Luqman	10.07.2012	23.09.2013	
3	Sri. T. A Noushad	24.09.2013	26.12.2013	
4	Sri. B. Mohanan	27.12.2013	08.01.2014	Executive Engineer, P H Division, Muvattupuzha (In charge)
5	Sri. K. V. Sundareswaran	09.01.2014	14.10.2015	
6	Smt. V Preetha	15.10.2015	17.06.2017	
7	Smt. Sheela P.K.	18.06.2017	26.06.2017	Executive Engineer, P H Division, Muvattupuzha (In charge)
8	Sri. Shaji T. N	28.06.2017	31.08.2017	
9	Sri. Roy S S	01.09.2017	31.07.2018	
10	Smt. Sheela P.K.,	01.08.2018	10.09.2018	Executive Engineer, P H Division, Muvattupuzha (In charge)
11	Sri. T. C. Anirudhan	11.09.2018	30.09.2018	Executive Engineer, P H Division Thodupuzha (In charge)
12	Smt. Sudha P K	01.10.2018	31.05.2021	
13	Sri. Saji T N,	01.06.2021	15.08.2021	Technical Assistant P H Division, Muvattupuzha (In charge)
14	Smt. Liny Francis	16.08.2021	14.03.2023	
15	Sri. Hashib P H	14.03.2023	16.08.2024	
16	Sri. Anil V.R	16.08.2024	continuing	

## Incumbency details of Accounts Officer from 2011 to 2024

Sl No.	Name of Employee	Date of Joining	Date of relieving	Remarks
1	Sri. M M George	09.04.2010	15.07.2013	
2	Sri. Alexander Kuruvila	16.07.2013	31.07.2014	
3	Sri. T. V. Philips	01.08.2014	03.08.2014	Junior Superintendent, P H Division, Muvattupuzha (In charge)
4	Sri. Aloysius Jerald	04.08.2014	08.06.2015	
5	Sri. T. V. Philips	09.06.2015	18.06.2015	Junior Superintendent, P H Division, Muvattupuzha (In charge)
6	Sri. Savio John	19.06.2015	30.04.2017	
7	Sri. Shaji Babu. N	01.05.2017	17.09.2017	Revenue Officer, P H Division, Muvattupuzha (In charge)
8	Sri. M. D. Sebastian	18.09.2017	03.09.2021	
9	Sri. M. V. Vincent	04.09.2021	12.09.2021	Revenue Officer, P H Division, Muvattupuzha (In charge)
10	Sri. Abdul Basheer T K	13.09.2021	06.06.2022	
11	Sri.Pradeepmon Varghese	07.06.2022	03.07.2022	Revenue Officer, P H Division, Muvattupuzha ( In charge)
12	Sri. Madhusudhanan T	04.07.2022	31.07.2024	
13	Sri. Raju A.S.	01.08.2024	04.08.2024	Junior Superintendent, P H Circle, Muvattupuzha (In charge)
14	Sri. Pradeepmon Varghese	05.08.2024	continuing	