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## KERALA WATER AUTHORITY

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

File No. KWA-JB/8982/2025-DA3(AUDIT)

Dated: 14-11-2025

UIN:IAR/05/2025-26

### KERALAWATERAUTHORITY Internal Audit Wing - Internal Audit Report **H W DN Aruvikkara.**

#### **Team Members**

1. Sri.Sunil Augustine , Internal Auditor.
2. Sri. Indulekha S, Divisional Accounts Officer.
3. Sri.Sivakumar S V , Junior Superintendent
4. Sri. Deepak Nair P, Head Clerk.

#### **Part-1**

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

The Internal audit was conducted from 27/09/2025 to 17/10/2025, covering the period from 01/04/2019 to 31/03/2025. Head Works Division Aruvikkara consist of two Sub Divisions :-

- 1) Water Supply Sub Division , Nedumangad ( 4 Revenue section offices under this )
  - a. WS Section Nedumangad
  - b. WS Section Aryanad
  - c. WS Section Palode
  - d. WS Section Kallara
- 2) Water Supply Sub Division ,Auvikkara ( 6 section under this)
  - a. Section 1 - General section ( Plant , 72 MLDPlant & common)
  - b. Section 2 - Electrical section (No Assistant Engineer)

- c. Section 3 - Pump house (Mechanical)
- a. Section 4 - 74 MLD Plant & Peppara dam)
- e. Section 5 – 86 MLD Plant & 75 MLD Plant)
- f. Section 6 - SSU Peroorkada

Head Works Division, Aruvikkara entrust with maintenance works of different types of treatment plants and deposit work of Nedumangad Municipality and adjoining panchayaths in Nedumangad There are 131766 Nos of water connections( Domestic, Non Domestic &,Industrial:) under this Division and Revenue target fixed for the year 2024-2025 is Rs.37.99 crore. But only 16.58% of the target has achieved. The Audit was conducted from 27-09-2025 to 17-10-2025 covering the period from 01-04-2019 to 31-03-2025 . Out of this envisaged period only Two years (2024 & 2025) of auditing could be done as there were significant issues with the Division office's financial records and compliance of Rules and regulations , leading to a limited audit scope. The irregularities and lack of cooperation made it challenging to conduct a thorough Audit beyond two years.

### **Local Audit of AG**

Local Audit wing of Resident Audit officer conducted Audit up to 31.03.2024. There are 52 pending paras to be settled under Head Works Division, Aruvikkara.

### **B. Officers In Charge.**

Attached as **Appendix A.**

### **C.Financial Analysis**

<b>Year</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Establishment Expenses	Rs.107271860/-	Rs.118490131/-	Rs.112514895/-
Contingency Expenses	Rs.63780574/-	Rs.1725419/-	Rs.3927069/-
Capital Expenditure	Rs.698243821/-	Rs.531384807/-	Rs.302021447/-
Mace Expenditure	Rs.34983828/-	Rs.88292694/-	Rs.62140702/-
Chemical Expenditure	Rs.35395652/-	Rs.15263610/-	Rs.23571749/-

### **D. Objective and Scope of Audit**

The objective of audit was to check whether effective Internal Control system existed in the Division and whether the execution of works were carried out as per the relevant Acts and Rules. The scope of Audit included verification of the records relating to viz. Establishment matters, Revenue, work register, tender/agreement register, work files, cash book, monthly accounts and vouchers, etc .

### **Part II - A**

#### **Major Irregularities**

It is noticed some major irregularities during the Audit which requires urgent necessary actions

On verification of the records of HW Division, Aruvikkara, it is observed that the expenditure incurred for the Electro Mechanical Unit (EMU) has been met from the temporary advance taken by the Assistant Engineer directly from the Division Office .Further it was noticed that the temporary advance so claimed has not been settled properly within the stipulated time frame. Moreover it is evident that some of the settlement were made using suspicious bills and vouchers.

It is pertinent to note that Revenue income is the backbone of KWA. It is very regretfully observed that the water charges remitted by the LSGDs under the Division has not been remitted to the Head Office NOA within the specific time .Some remittances were made after the lapse of an year.

Another major irregularity noted is the misuse of CB2 receipt.

These major irregularities/violations needs to be explained by the Divisional authorities

### **I. Irregular sanctioning and belated /non settlement of Temporary advance**

#### **A) HW Division Aruvikkara**

As per Article 99 of KFC Vol.I and related GO(P) No. 419/11/Fin dated, 04/10/2011, the temporary advances sanctioned for meeting contingent expenditure of specific kind or on a specific occasion which should be adjusted by detailed bills and vouchers within three months and in case if default, interest @ 18% per annum shall be charged. In cases were temporary advance is not fully utilized, but the adjustment bills are submitted in time, interest @ 18% per annum will be charged on the unutilized portion of the advance from the date of drawal to the refund of advance. It is noticed that some of the officers were not settled the temporary advance in time. Moreover further amount allowed without settling pervious advance taken.

#### **Madhu B, Assistant Exe Engineer**

Date	Cheque No	Amount	Remarks
08/05/2019	200252	30000	Settled on 03/2021,Belated settlement
18/05/2019	200264	20000	Settled on 03/2021,Belated settlement
25/05/2019	200277	20000	Settled on 03/2021,Belated settlement
22/07/2019	786369	15000	Settled on 03/2021,Belated settlement
21/01/2020	705281	5383	Settled on 03/2021, Belated settlement

#### **Anila Koshy, Technical Assistant**

Date	Cheque No	Amount	Remarks
20/03/2023	437335	50000	Settled on 31.05.2023.
12/04/2023	437351	40000	Settled on 31.05.2023.This TA issued before the settlement of the above ,which is irregular
			Settled on 31.05.2023.This TA issued before the settlement of the above 2

18/05/2023	437378	90000	TAs, which is irregular
23/05/2023	437386	50000	Settled on 31.05.2023.This TA issued before the settlement of the above 3 TAs,which is irregular
06/07/2023	849519	50000	Settled on 22.07.2023.
14/07/2023	849523	45497	Settled on 22.07.2023.This TA issued before the settlement of the above,which is irregular
22/07/2023	437838	100000	Settled on 21.08.2023.
17/08/2023	437850	100000	Settled on 25.09.2023.This TA issued before the settlement of the above,which is irregular
25/09/2023	437880	100000	Settled on 30.11.2023.
18/10/2023	437907	153238	Settled on 30.10.2023.This TA issued before the settlement of the above,which is irregular
3/11/2023	437916	100000	Settled on 15.03.2024.
30/11/2023	437945	139611	Settled on 28.12.2023.
20/12/2023	437967	147049	Settled on 25.1.2024.This TA issued before the settlement of the above,which is irregular
22/01/2024	437983	130902	Settled on 15.03.2024.
20/2/2024	438010	7904	Settled on 15.3.2024.This TA issued before the settlement of the above,which is irregular

**Nixon L I, Technical Assistant**

Date	Cheque No	Amount	Remarks
20/03/2024	438031	100000	Settled on 31.05.2024.
23/04/2024	045497	16490	Settled on 31.05.2024.This TA issued before the settlement of the above,which is irregular

**Manjulal VS, Assistant Engineer**

Date	Cheque No	Amount	Settlement details
23/05/2024	438071	100000	Settled on 24.08.2024
			Total Rs.200000/-in hand. This TA issued before the settlement of the above

03/06/2024	438076	100000	,which is irregular
18/06/2024	438084	300000	Total Rs.600000/-in hand. This TA issued before the settlement of the above ,which is irregular
29/06/2024	438093	200000	Total Rs.800000/-in hand. This TA issued before the settlement of the above ,which is irregular
23/07/2024	438115	300000	Total Rs.1100000/-in hand. This TA issued before the settlement of the above ,which is irregular
07/08/2024	438126	300000	Total Rs.1400000/-in hand. This TA issued before the settlement of the above ,which is irregular
24/08/2024			Settlement of advance taken on 23.05.2024.Balance in hand Rs. <b>1300000/-</b>
04/09/2024	438146	300000	Total Rs.1700000/-in hand. This TA issued before the settlement of the above ,which is irregular
23/09/2024	438167	300000	Total Rs.2000000/-in hand. This TA issued before the settlement of the above ,which is irregular
27.09.2024			Settlement of advance taken on 03/06/2024, 18/06/2024 &.29/06/2024 Balance in hand Rs. 1300000/-
17/10/2024	438181	300000	Total Rs.16000000/-in hand. This TA issued before the settlement allotted TAs ,which is irregular
22.10.2024			Settlement of advance taken on 23/07/2024, 07/08/2024 &.04/09/2024 Balance in hand Rs. 700000/-
1/11/2024	438188	300000	Total Rs.1000000/-in hand. This TA issued before the settlement allotted TAs ,which is irregular
15/11/2024	438199	400000	Total Rs.1400000/-in hand. This TA issued before the settlement allotted TAs ,which is irregular
10/12/2024	438224	400000	Total <b>Rs.1800000/-</b> in hand. This TA issued before the settlement allotted TAs ,which is irregular
			Settlement of advance taken on

31.12.2024			27/09/2024, 17/10/2024 & 1/11/2024 Balance in hand Rs. <b>900000/-</b>
4/1/2025	438232	400000	Total Rs.1300000/-in hand. This TA issued before the settlement allotted TAs ,which is irregular
03/02/2025	463492	400000	Total Rs.1700000/-in hand. This TA issued before the settlement allotted TAs ,which is irregular
01/03/2025	463511	400000	Total Rs. <b>2100000/-</b> in hand. This TA issued before the settlement allotted TAs ,which is irregular
09/04/2025	463531	400000	Total Rs. <b>2500000/-</b> in hand. This TA issued before the settlement allotted TAs ,which is irregular
30.04.2025			Settlement of advance taken on 15/11/2024, 10/12/2024.4/01/2025& 03/02/2025 Balance in hand Rs. <b>900000/-</b>
30/04/2025	463538	400000	Total Rs.1300000/-in hand. This TA issued to him when he holds an amount of Rs 900000/-which remains unsettled
14/05/2025	463551	400000	Total Rs.1700000/-in hand. This TA issued to him when he holds an amount of Rs 1300000/-which remains unsettled ,which is irregular
30/05/2025	463558	400000	Total Rs.2100000/-in hand. This TA issued to him when he holds an amount of Rs 1700000/-which remains unsettled ,which is irregular
31.05.2025			Settlement of advance taken on 01/03/2025, 09/04/2025.& 30/04/2025 Balance in hand Rs. 800000/-
16/06/2025	463565	400000	Total Rs.1200000/-in hand. This TA issued to him when he holds an amount of Rs 800000/-which remains unsettled ,which is irregular
04/07/2025	463576	400000	Total Rs.1600000/-in hand. This TA issued to him when he holds an amount of Rs 1200000/-which remains unsettled ,which is irregular
			Total Rs.2000000/-in hand. This TA

28/07/2025	463584	400000	issued to him when he holds an amount of Rs 1600000/-which remains unsettled ,which is irregular
31.07.2025			Settlement of advance taken on 14/05/2025, 30/05/2025, 16/06/2025&04/07/2025 Balance Rs.400000/-
19/08/2025	961965	400000	Total Rs.800000/-in hand. This TA issued to him when he holds an amount of Rs 400000/-which remains unsettled ,which is irregular
30/08/2025	961977	400000	Total Rs.1200000/-in hand. This TA issued to him when he holds an amount of Rs 800000/-which remains unsettled ,which is irregular
20/09/2025	961989	400000	Total Rs.1600000/-in hand. This TA issued to him when he holds an amount of Rs 1200000/-which remains unsettled ,which is irregular
25/09/2025			Settlement of advance taken on 28/07/2025, Balance Rs.1200000/-

**In this context the audit observes the following**

- 1)As on 07.08.2024 Sri. Manjula VS, Assistant Engineer irregularly holds an amount of **Rs.14 Lakhs**
- 2)As on 23.09.2024 Sri Manjula VS, Assistant Engineer irregularly holds an amount of **Rs.20 Lakhs**
- 3) As on 17.10.2024 Sri. Manjula VS, Assistant Engineer irregularly holds an amount of **Rs.16Lakhs**
- 4)As on 10.12.2024 Sri.Manjula VS, Assistant Engineer irregularly holds an amount of **Rs.18 Lakhs**
- 5)As on 09.04.2025 Sri.Manjula VS, Assistant Engineer irregularly holds an amount of **Rs.25 Lakhs**
- 6)As on 30.05.2025 Sri.Manjula VS, Assistant Engineer irregularly holds an amount of **Rs.21 Lakhs**
- 7)As on 31.07.2025 Sri.Manjula VS, Assistant Engineer irregularly holds an amount of **Rs.20 Lakhs**
- 8)As on 20.09.2025 Sri. Manjula VS, Assistant Engineer irregularly holds an amount of **Rs.16 Lakhs**

## **Findings**

As per order no. 711/AB2/2024/HWD-AKA-TVPM dated 23.05.2024 of Exe Engineer, the present system of allotting Temporary Advance to Technical Assistant has been changed and the same has been allotted to Assistant Engineer directly ( Sri. Manjulal, Assistant Engineer, WS Section, Nedumangad).

At the same time Sri.Manjulal, Assistant Engineer, has drawn temporary advance from WS Sub division, Nedumangad during his incumbency as Assistant Engineer, WS Section Nedumangad which were also not settled in time .

Further as per Order No. KWA/HWD/AVK/AB2-711/2024 dated 19.08.2025 the temporary Advance was continuously allotted to Sri Manjulal , even though he was transferred to SSU Peroorkada. For this purpose he has been given additional charges of EMU.

It is also noticed that all the expenses for Electromechanical unit (EMU) has been met from the temporary advance. On verification it is noticed that the expenses incurred for EMU is steady and recurring in nature ,the allotment towards EMU expenses through Temporary Advance is irregular.

Temporary advances thus allotted has not seen settled properly in stipulated time and that is also irregular.

On verification , there are bills submitted for settlement of Temporary Advance, which are suspicious and needs justification.(details appended).

Further advances were admitted before the settlement of the previously given advances is also needs to be explained.

All the temporary advances were given in the heading “TA-Electromechanical unit-key stakeholders at block level training” which also to be explained .

Audit observed that a serious and severe supervisory lapse in the settlement of the bills and allotment of further advances.

An amount of Rs.85 Lakhs has been given to Sri Manjulal VS for the period from 05/2024 to 09/2025 which is very higher compared to previous year.

## **Accounting**

All the expenses incurred has been accounted in the head 3199-other operating expenses, and hence the actual expenditure incurred in the appropriate Heads is not reflected.

## **Incident Reports**

In order to streamline the O&M expenditure of KWA, there is an online portal existing .But the IRs of EMU has not been included in this portal. Instead, a manual IR book (Docket Register) is maintained by the unit. When an incident is reported, it has been entered in this IR book. On verification of the same, it is noticed that no authorization has been made by the Officers concerned in the IR Register and the docket no. so raised has not been included either in the bills or in the M Book .Hence no verification or check measurement is possible for the authenticity of the IR.

On completion of the work and settlement of the bills ,the AE has to certify that

the materials purchased ,if any has been received in good condition and the work has been completed satisfactorily. This is not seen done in any bills/M Book which is against The Codal provisions.

**Hence it is observed that**

- **Strict action shall be initiated against the responsible persons who have not settled the Temporary Advance in time and to recover the amount with applicable penal interest till date for the amount disallowed (as per appendix).**
- **Strict action may be initiated against the responsible officers(EE, DAO, JS) who have allotted further temporary Advance without the proper settlement of Advances already given.**
- **The expenditure incurred towards the EMU should be streamlined.**
- **The actions violating the existing Rules and Codal provisions should be viewed very seriously.**
- **Applicable penal interest as per Rules should be recovered in case of belated settlement of Temporary Advance and remitted to NOA and intimated .**

**B) WS Subdivision Nedumangad**

**S Prasannan, Assistant Engineer**

Date	Cheque No	Amount	Settlement details
14/07/2021	389239	25000	Settled vide CBV No.48&49 of 3/2022 ,Belated settlement
29/07/2021	389281	25000	Settled vide CBV No.52&53 of 3/2022. Belated settlement
26/08/2021	669300	25000	Total Rs.50000/-in hand. This TA issued before the settlement of the above ,which is irregular. Settled vide CBV No.55,56,57,58 of 3/2022. Belated settlement
24/01/2022	559279	25000	Settled vide CBV No.27 to 32&49 of 5/2022 ,Belated settlement

**S Bindu, Assistant Engineer, Nedumangad**

Date	Cheque No	Amount	Settlement details
24/09/2021	669369	25000	Settled vide CBV No.68 of 9/2022 ,Belated settlement
29/09/2021	669281	65000	Settlement details not available.

**A Rajan, Assistant Engineer, Aryanad**

Date	Cheque No	Amount	Settlement details

21/10/2021	904231	20000	Settled vide CBV No.63,64 of 3/2022 ,Belated settlement
20/12/2021	258242	50000	Settled vide CBV No.17,18 of 10/2022 ,Belated settlement
01/03/2022	559294	50000	Settled vide CBV No.19 of 10/2022 ,Belated settlement
12/04/2022	058586	50000	Settled vide CBV No.20 to 23 of 10/2022 ,Belated settlement
24/05/2022	404463	50000	Settled vide CBV No.106 to 109 of 11/2022 ,Belated settlement
23/11/2022	486843	60000	Settled vide CBV No.12 to 15 of 03/2023 ,Belated settlement
11/08/2023	10449	40000	Settled vide CBV No.66 to 72 of 08/2024 ,Belated settlement
21/09/2023	10534	60000	Settled vide CBV No.112 to 115 of 08/2024 ,Belated settlement
12/11/2023	255413	50000	Settled vide CBV No.73 to 78 of 08/2024 ,Belated settlement
20/02/2024	952860	60000	Settled vide CBV No.35 to 40 of 10/2024 ,Belated settlement
20/03/2024	584478	25000	Settled vide CBV No.79 to 82 of 08/2024 ,Belated settlement
28/06/2024	584617	50000	Settled vide CBV No.10 to 15 of 08/2025 ,Belated settlement
12/09/2024	944583	50000	Settled vide CBV No.30 to 33 of 1/2025 ,Belated settlement
16/11/2024	495980	40000	Settled vide CBV No.97 to 102 of 7/2025 ,Belated settlement
18/02/2025	496149	60000	Settled vide CBV No.22 to 24 of 8/2025 ,Belated settlement
20/02/2025	496154	50000	Settled vide CBV No.21 of 8/2025 ,Belated settlement

**S Binu, Assistant Engineer,Kallara**

Date	Cheque No	Amount	Settlement details
10/01/2022	559234	60000	Settled vide CBV No.105 to 107 of 7/2022 ,Belated settlement
23/06/2022	639377	25000	Settlement details not available.

12/12/2023	255414	75410	Settled vide CBV No.57 of 10/2024 ,Belated settlement
20/07/2023	10383	30000	Settlement details not available.
22/08/2023	10481	25085	Settlement details not available.
22/08/2023	10481	25006	Settlement details not available.
22/08/2023	10481	25560	Settlement details not available.
22/08/2023	10481	25650	Settlement details not available.
26/09/2023	10539	25000	Settlement details not available.
06/10/2023	255286	47716	Settled vide CBV No.46 of 10/2024 ,Belated settlement
06/10/2023	255286	27981	Settled vide CBV No.47 of 10/2024 ,Belated settlement
10/11/2023	255341	43441	Settlement details not available.
10/11/2023	255341	46914	Settlement details not available.
14/12/2023	255418	38767	Settlement details not available.
09/10/2023	255287	25000	Settled vide CBV No.54 of 10/2024 ,Belated settlement
16/10/2023	255299	48791	Settled vide CBV No.41 of 10/2024 ,Belated settlement
14/12/2023	255417	10000	Settled vide CBV No.55 of 10/2024 ,Belated settlement
27/12/2023	255438	50000	Settled vide CBV No.58 to 63 of 10/2024 ,Belated settlement
14/12/2023	255438	15000	Settlement details not available.

**Sminesh OG, Assistant Engineer, Palode**

<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>Settlement details</b>
23/08/2022	847856	25000	Settled vide CBV No.39 of 12/2022 ,Belated settlement
13/02/2024	952853	25000	Settlement details not available.
01/04/2024	952957	25000	Settlement details not available.
17/05/2024	584537	40000	Settlement details not available.
29/05/2024	584551	30000	Settlement details not available.

24/06/2024	584606	35000	Settlement details not available.
26/07/2024	584664	30000	Settlement details not available.
13/09/2024	944585	25000	Settlement details not available.

**Manjulal VS, Assistant Engineer, Nedumangad**

Date	Cheque No	Amount	Settlement details
24/04/2023	778191	91000	Settled vide CBV No.56 to 58 of 09/2023 ,Belated settlement
16/05/2023	405563	48875	Settled vide CBV No.30 of 01/2024 ,Belated settlement
14/06/2023	405636	50000	Settled vide CBV No.104 to 106 of 03/2024 ,Belated settlement
25/10/2023	255306	50000	Settled vide CBV No.107 to 110 of 03/2024 ,Belated settlement
27/11/2023	255377	75000	Settled vide CBV No.111 of 03/2024 ,Belated settlement
30/01/2024	952825	33055	Settled vide CBV No.85 of 08/2024 ,Belated settlement
02/09/2024	944547	45024	Settled vide CBV No.51 of 03/2025 ,Belated settlement
14/03/2024	952921	57191	Settled vide CBV No.29 &30 of 07/2024 ,Belated settlement
27/08/2024	944529	41994	Settled vide CBV No.52 of 03/2025 ,Belated settlement
12/09/2024	944575	43029	Settled vide CBV No.53 of 03/2025 ,Belated settlement
16/11/2024	495978	50000	Settled vide CBV No.38 to 45 of 03/2025 ,Belated settlement
04/09/2024	944564	47038	Settled vide CBV No.31 of 06/2025 ,Belated settlement
26/09/2024	944591	30000	Settled vide CBV No.107 of 05/2025 ,Belated settlement
14/10/2024	944622	20000	Settled vide CBV No.111 of 05/2025 ,Belated settlement

**Praveenkumar S, Assistant Engineer, Palode**

Date	Cheque No	Amount	Settlement details

19/01/2024	952803	43407	Settled vide CBV No.66 of 10/2024 ,Belated settlement
26/09/2024	944592	20000	Settled vide CBV No.105 to 106 of 05/2024 ,Belated settlement
11/07/2024	584652	12547	Settlement details not available.
11/07/2024	584652	16379	Settlement details not available.
02/08/2024	944485	34960	Settled vide CBV No.26 of 06/2025 ,Belated settlement
13/08/2024	944508	22954	Settled vide CBV No.27 of 06/2025 ,Belated settlement
19/08/2024	944518	26042	Settled vide CBV No.29 of 06/2025 ,Belated settlement
19/08/2024	944519	24218	Settled vide CBV No.30 of 06/2025 ,Belated settlement
13/08/2024	944509	214460	Settled vide CBV No.28 of 06/2025 ,Belated settlement

**Remya M, Assistant Engineer, Palode**

Date	Cheque No	Amount	Settlement details
07/11/2024	944629	30000	Settled vide CBV No.100 of 05/2025 ,Belated settlement
09/01/2025	496080	20000	Settled vide CBV No.101 of 05/2025 ,Belated settlement
21/01/2025	496080	30000	Settled vide CBV No.102 of 05/2025 ,Belated settlement

In this context the audit observes the following

- It is very seriously noticed that temporary advances were allotted before the settlement of advances already sanctioned. This is a serious irregularity and supervisory lapse.
- Applicable penal interest as per Rules may be recovered in case of belated settlement of Temporary Advance and remitted to NOA and intimated
- Strict action may be taken against the responsible persons who have not settled the Temporary Advance and to recover the amount with applicable penal interest till date for the amount not settled after the stipulated period .

**C) Temporary Advance of Non approvable bills of Rs.21,20,279/- (lakhs)**

On verification of the Temporary Advance register and Accounts from 08/2024 to 09/2025 of Head works Division Aruvikkara and from 11/2024 to 02/25 of Water Supply

sub division Nedumangad the amount allotted towards Temporary Advance is settled without any verification of bills and vouchers .This is highly irregular. details are attached As Appendix B & C

Manjulal V S ,Assistant Engineer	H W Dn Aruikkara	20,66,685/-
Manjulal V S ,Assistant Engineer	W.S Sub Dn Nedumangad	32670/-
Sminesh , Assistant Engineer,	W S Section kallara	20924/-
Total		Rs.2,120,279 /-

- Strict action may be taken against the responsible persons and to recover the amount so expensed through the non approvable bills with penal interest.

## **II. Non remittance of water charge of street taps to NOA in time .**

On verification of the remittance of water charges of street tap enquiry it is noticed that it has also been accounted in **67257061112**. The amount credited to this account from LSGDs towards water charge is to be transferred to NOA as and when it is received .But the amount collected as water charge has not been remitted to the NOA in the stipulated time

Date of receipt	Name of LSGD	Amount	Date of remittance
25/06/2024	Poovachal GP	410079	23/06/2025
28/06/2024	Vilappil GP	30331	23/06/2025
28/06/2024	Aryanad GP	60663	23/06/2025
26/07/2024	Vilappil GP	30331	23/06/2025
26/07/2024	Poovachal GP	410079	23/06/2025
01/08/2024	Aruvikkara GP	536257	23/06/2025
06/08/2024	Nanniyode GP	138311	23/06/2025
27/08/2024	Poovachal GP	410079	23/06/2025
29/08/2024	Nanniyode GP	138311	23/06/2025
29/08/2024	Aruvikkara GP	134671	23/06/2025
31/08/2024	Vilappil GP	30331	23/06/2025
31/08/2024	Anad GP	160149	23/06/2025
07/09/2024	Pangode GP	7281	23/06/2025
30/09/2024	Poovachal GP	410079	23/06/2025
30/09/2024	Aruvikkara GP	36398	23/06/2025
05/10/2024	Aryanad GP	60663	23/06/2025
16/10/2024	Anad GP	160149	23/06/2025
16/10/2024	Nanniyode GP	138311	23/06/2025
19/10/2024	Aruvikkara GP	36398	23/06/2025
29/10/2024	Aryanad GP	60663	23/06/2025
30/10/2024	Poovachal GP	410079	23/06/2025
30/10/2024	Anad GP	160149	23/06/2025
30/10/2024	Nanniyode GP	138311	23/06/2025

30/10/2024	Vilappil GP	30331	23/06/2025
16/11/2024	Aruvikkara GP	36398	23/06/2025
18/11/2024	Poovachal GP	410079	23/06/2025
22/11/2024	Aryanad GP	60663	23/06/2025
22/11/2024	Vilappil GP	30331	23/06/2025
25/11/2024	Nanniyode GP	138311	23/06/2025
28/11/2024	Anad GP	160149	23/06/2025
23/12/2024	Nanniyode GP	138311	23/06/2025
23/12/2024	Poovachal GP	442403	23/06/2025
30/12/2024	Vilappil GP	30331	23/06/2025
30/12/2024	Anad GP	160149	23/06/2025
30/12/2024	Aruvikkara GP	36398	23/06/2025
20/01/2025	Panavoor GP	133421	23/06/2025
20/01/2025	Aruvikkara GP	36398	23/06/2025
20/01/2025	Poovachal GP	410079	23/06/2025
20/01/2025	Anad GP	160149	23/06/2025
20/01/2025	Nanniyode GP	138311	23/06/2025
15/02/2025	Aruvikkara GP	36398	23/06/2025
17/02/2025	Panavoor GP	133421	23/06/2025
18/02/2025	Nanniyode GP	138311	23/06/2025
19/03/2025	Poovachal GP	410079	23/06/2025
20/03/2025	Aruvikkara GP	36398	23/06/2025
25/03/2025	Anad GP	331007	23/06/2025
28/03/2025	Vilappil GP	30331	23/06/2025
28/03/2025	Panavoor GP	133421	23/06/2025
21/04/2025	Aruvikkara GP	1316	23/06/2025
28/04/2025	Poovachal GP	418281	23/06/2025
03/05/2025	Aryanad GP	60663	23/06/2025
22/05/2025	Aruvikkara GP	36398	23/06/2025
26/05/2025	Poovachal GP	401877	23/06/2025
		<b>8828186</b>	
02/06/2025	Panavoor GP	133421	29/09/2025
10/06/2025	Anad GP	323711	29/09/2025
10/06/2025	Nanniyode GP	276622	29/09/2025
13/06/2025	Aruvikkara GP	9245	29/09/2025
24/06/2025	Nanniyode GP	138311	29/09/2025
27/06/2025	Poovachal GP	401877	29/09/2025
28/06/2025	Aruvikkara GP	36398	29/09/2025
25/07/2025	Aruvikkara GP	2374	29/09/2025
25/07/2025	Poovachal GP	418445	29/09/2025
25/07/2025	Aruvikkara GP	36398	29/09/2025
25/07/2025	Aruvikkara GP	4829	29/09/2025
25/07/2025	Nanniyode GP	138311	29/09/2025
25/07/2025	Pangode GP	2427	29/09/2025
31/07/2025	Kallara GP	115259	29/09/2025
20/08/2025	Aruvikkara GP	36398	29/09/2025

20/08/2025	Anad GP	410673	29/09/2025
20/08/2025	Pangode GP	2427	29/09/2025
17/09/2025	Kallara GP	115259	29/09/2025
17/09/2025	Nanniyode GP	138311	29/09/2025
17/09/2025	Aruvikkara GP	36398	29/09/2025
17/09/2025	Nanniyode GP	138311	29/09/2025
		<b>3246480</b>	

It is to be noted that the amount collected from 25/06/2024 to 26/05/2025 has been remitted to NOA on 23/06/2025 ie, after the lapse of one year. Further, water charge collected for the period from 2/06/2025 to 17/09/2025 has been remitted only on 29/09/2025. Further more ,it is also noticed that the water charge so collected has been utilized for other purposes like the remittance of taxes. As KWA is facing a huge financial constraints the non remittance of received revenue is a major and serious irregularity and is against Rules and tantamount to fraud and misappropriation.

### **III. Misuse of CB2 receipt for the collection of contribution**

On verification of the CB2 receipt of HW Division, it is noticed that the contribution for Onam celebration has been collected using CB2 receipts, which is against the Rule.

Receipt No.	Amount	Purpose	Remarks
0886795 dt.22.08.2023	10000/-	M/s Chicago constructions- Contribution towards Onam celebration.	CBR 49 0f 08/23-(7299- Other income)
0886796 dt.24.08.2023	5000/-	M/s SUEZ India Pvt Ltd- Contribution towards Onam celebration.	CBR 50 0f 08/23-(7299- Other income)
0886797 dt.22.08.2023	5000/-	M/s SUEZ India Pvt Ltd - Contribution towards Onam celebration.	CBR 51 0f 08/23-(7299- Other income)

It is further noticed that the amount so collected has been remitted in the operative account which is also irregular. All the CB2 receipts shall be remitted to the NOA.

Explanation for collection in violation to the Rules is called for .

## **Part II B**

### **Internal Control Mechanism.**

#### **I. Non-accounting /remittance of Centage Charges**

As per order No.KWA/JB/P2/663/17 dated24/09/2018 of the Managing Director the rate of centage charge is revised to 13.78% or at applicable rate in the case of LSGDs and Quasi Government Organization 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 of **6511**. The centage charges have to be booked in the respective Head of account and to be remitted to the non operative account. The non compliance of direction from the Managing Director is brought to your notice, the Centage charges to be remitted as per the deposit register from2022-2023

to 2024-2025 is furnished below.

Financial Year	Deposited by	Deposited Amount	Centage Charge calculated @13.78%
2022-2023	LSGDs	52066480/-	7174761/-
2023-2024	LSGDs	41486340/-	5716818/-
2024-2025	LSGDs	26541925/-	3657477/-
<b>Total</b>		<b>12,00,94,745/-</b>	<b>1,65,49,056/-</b>

It is noticed that amount deposited by the LSGDs and other departments has been transmitted to the Head Office account immediately on receipt of the same. But the centage portion of the deposit amount has not been apportioned and intimated to FM & CAO and hence the same has not been accounted as the Revenue of KWA. As the centage charges are a revenue income to KWA, it can be utilized by KWA and hence non utilizing this amount is a loss. The Centage charges for the previous periods may also be calculated, initiate corrective measures and intimated to audit.

## II Parking of Funds

### a) Deposit Account (No. 67148129509)

On scrutiny of bank reconciliation statements of Deposit Account, it is noticed that an amount of **Rs.1,02,22,774/-** is parked in the account as on 31-03-2025. As per the direction issued from the head office only an amount of Rs.25 Lakhs shall be retained in deposit account. This is to be recouped on expenditure. Necessity of keeping this amount in Division is irregular as per Circular. Immediate action may be taken to transmitting the unnecessarily parked amount to the Head office account.

### b) O&M Account

Sl.No	Bank A/C No	Closing Balance in bank statement as on 31/03/2025	Description of Accounts
1	670250391250	4767090	O&M

### c) Online Account (No. 67257061112)

Online account is maintained to remit the monthly deduction of IT, GST, KCWWF etc. The account shall be minimal balance or zero balance. The balance amount as on 31.03.2025 is **Rs. 95,12,525/-**. On enquiry it is reported that the water charge of street taps has also been accounted in this Account. The amount credited to this account from LSGDs is transferred to FM. It has been directed from HO that the water charge of street taps of LSGDs shall be remitted to a designated account. Keeping the huge amount of water charge and non remittance to NOA is highly irregular and needs explanation.

## III Loss of interest due to Maintaining Current Account for Deposit works

On verification of the CMR and Bank reconciliation statement of Deposit works (A/C No.57047027629,SBI Enikkara Branch), it is noted that it is a Current Account. Several directions were issued from Head Office that ARUs shall not maintain Current Account. Since the above account is meant for Deposit works, amount from LSGD and other

agencies are kept in this account . As on 31/03/2025, the balance amount in this A/C is Rs.1,07,72,774/- for which no amount is accrued as interest since it is a current A/c. This is highly irregular which needs justification. As a result of maintaining current A/C loss thus sustained to KWA has to be recovered from the concerned officials.

Immediate action is to be taken to convert the Account into SB A/C and intimated.

#### **IV. Keeping idle Treasury Account**

It is noticed that Division is maintaining a treasury account with No. 7990127000002091(ID 2457125) . It has a balance of **Rs. 77813/-** as on 31.03.2025 as per the cashbook. On verification of the cash book of 12/2020 the said amount is included in the cashbook . But after that in some months the amount is seen missing. Again in some months it is again included. This seems to be irregular. Several directions were issued from HO to close the dormant account in treasury by transferring the balance amount to the SB account. No reconciliation of the account has been made till date. In this connection the following points may be clarified.

- Disparities in the cashbook related to treasury account balance
- Keeping this dormant account for long time even after repeated directions

#### **V Non Crediting of time barred /unclaimed securities & EMD's as revenue of KWA**

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 HW Division Aruvikkara and sub Offices in the form of FDR's, NSC, KVP, Post Office, TD etc were not credited as lapsed deposits even after the expiry of stipulated period of three years.

Non initiation of timely action to credit the lapsed deposits to the Revenue account resulted in the loss of revenue amounting to Rs. 30.69 lakhs

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 documents are found time barred and unclaimed.

<b>Security Deposits</b>				
SL.No.	Name of contractor	Name of instrument	Bank/ Treasury/Others	Amount
1	M/s Electromer	TD No.7874702250 Dtd.29.3.12	sbt	5700
2	Sri.T R Anil kumar	TD No.853445110000 Dtd. 16.7.12	Bank of india	13000

3	Sri.V prasannakumar	TD.No.1407074 Dtd.Nil	Catholic Syrianbank	30000
4	Sri.v prasannakumar	TD.No.1407073 Dtd.Nil	Catholic Syrianbank	70000
5	Tender no:47/2012-13	TDNo 67201794565 Dtd.-Nil	sbt	7500
6	Sri.T R Anil kumar	TD No:6720751984 Dtd,08/01/2013	SBT	3000
7	Sri.Babu	TD No:67209474036 Dtd,25/01/2013	SBT	15700
8	Sri.T R Anil kumar	No:67211221593 DTD,11/02/2013	SBT	19500
9	M/S Anode fabricance	A/c No.019881 Dtd.13.2.13	KSCEB	17000
10	Sri. A S Sreenivasan	A/c No.0232609 Dtd,22.2.13	Indian bank	13000
11	Sri. D Anilkumar	No.130823 Dtd03.4.14	Union bank	15600
12	Sri. Rajappan	No.78747065028 Dtd,24.4.13	SBT	4400
13	Sri.B Babu	No.853445110000 Dtd,24.5.13	Bank of india	10300
14	Sri.B Babu	No.853445110000 Dtd,24.5.13	Bank of india	11280
15	Sri. B Babu	No.1423867 Dtd,24.5.13	Bank of india	15400
16	Sri.T R Anil kumar	No.1423865 Dtd,24.5.13	Bank of india	8600

17	Sri.S Anil kumar	No.1423872 Dtd,24.13	Bank of india	80200
18	Sri.T R Anil kumar	No.1423870 Dtd.24.5.13	Bank of india	6000
19	Sri.T R Anil kumar	No.1423864 Dtd,24/05/2013	Bank of india	5700
20	Sri.A P Binukumar	No.939819 Dtd.nil	Federal bank	3000
21	Sri.A P Binukumar	No.939818 Dtd,nil	Federal bank	4000
22	Sri.S Anilkumar	No.930 Dtd,nil	Coperative society	3400
23	Sri.Surendran nair	No.67303031667 Dtd,nil	sbt	10000
24	Sri.Nazeerkhan	No.67302944133 Dtd,nil	sbt	39000
25	Sri.Nazeerkhan	No.67302973684 Dtd,nil	sbt	36500
26	Sri.Rajesh S	No24303264 Dtd,6.12.14	INDIAN BANK	1300
27	M/s Aqua space	No.34487368692 Dtd,nil	sbi	38500
28	Sri. D Anilkumar	No.10509 Dtd,28.1.16	Union bank	3700
29	Sri D .Anilkumar	No.10503 Dtd,28.1.16	Union bank	14200
30	Sri.A S Sreenivasan	No.10508 Dtd,28.1.16	Union bank	2200

31	Sri.A S Sreenivasan	No.10502 Dtd,28.1.16	Union bank	6000
32	Sri. P Anilkumar	No.35538463651 Dtd,30.1.16	Sbt	24000
33	Sri.K K Chandrasekharan nair	No.2905031 Dtd,nil	ucobank	13500
34	Sri. P Anilkumar	No.229208 dtd:18.5.16	nil	6800
35	Sri.A P Binukumar	TD No.758528 Dtd,24.5.16	Federal bank	10000
36	Sri N K Sukunan	No545030 Dtd,24.5.16	sbt	2000
37	Sri N K Sukunan	No.545927 Dtd,24.5.16	sbt	3300
38	Sri N K Sukunan	No.545929 Dtd,24.5.16	sbt	3100
39	Sri N K Sukunan	No.545928 Dtd,24.5.16	sbt	4500
40	Sri.A P Binukumar	No.758531 Dtd,30.5.16	Federal bank	40500
41	Sri. P Anilkumar	No.357877 Dtd,24.5.16	sbi	11000
42	Tender no.23/1617	No.67365681348 dtd:21.6.16	sbt	14000
43	Sri.Sajeev kumar	No.2015042 Dtd,23/8.16	Catholic Cyrianbank	10500
44	Sri. T R Anilkumar	No.2113640 Dtd,NIL	INDIAN BANK	24600
45	Sri.Rajesh kumar	No.2015599 dtd18.9.17	nil	18100
46	Sri.binu kumar	13982 dtd:17.10.17	nil	25000

47	Sri.Sumith varma	No.44516 dtd 16.11.17	nil	33250
48	Sri. D Suresh	No.853845 dtd:21.12.17	Bank of india	13800
49	Sri.D S Rajesh kumar	DTD.10.4.18	NIL	11600
50	Sri. P Anilkumar	No.376578 dtd: 19.4.18	nil	44500
51	Sri. P binukumar	No.1935030 dtd.13.418	nil	15000
52	Sri.R Stanly	No.377395 dtd: nil	nil	7600
53	Sri.R Stanly	No.37739574 dtd : nil	nil	1800
54	Sri.A Sababstian	No.378566 dtd:nil	sbi	4500
55	Sri.A Sababstian	No.37856622 dtd:nil	sbi	2100
56	M/S C I S Industries	No.7158 dtd:nil	Bank of india	61300
57	M/s C I S Industries	No.7206 dtd: nil	Bank of india	76500
58	M/S Venkedeshwara electricals	No.155017 dtd.18.9.18	sbi	4700
59	Sri. A P Binukumar	No.423068 dtd:12.12.18	treasury	15000
60	Sri.B Babu	No.257183 dtd:15.2.19	treasury	23600
61	Sri.Jayaraj	No.257191 dtd:26.2.19	treasury	35500
62	M/s Jay group	No.346303 dtd:6.3.19	treasury	22200
63	Sri.Babu B	No.661019 DTD:21.5.19	Treasury	48000
64	Sri.Sreekumar V S	No.467840 dtd:27.8.19	Treasury	14800
65	Sri.Jayaraj T	No.512833 DTD:7.11.19	Treasury	18200
66	Sri.Jayaraj T	No.512132 DTD.7.11.19	Treasury	7000
67	Sri.B Babu	No.512436 dtd: 17.11.19	Treasury	26600

68	Sri.Satheesh M K	512495 DTD: 23.12.19	Treasury	12400
69	Sri.Rajendrabiju	No.250694 dtd14.1.20	Treasury	25000
70	Sri.T R Anilkumar	No.518220 dtd:09.1.20	Treasury	137700
71	Sri.Unnikrishnannair B	No.518660 DTD: 21.3.20	Treasury	16700
72	Sri.Banarji R	No.0248272 DTD: 9.3.20	Treasury	39900
73	Sri.Jayakumar S	No.529864 dtd;6.11.20	Treasury	173000
74	Sri.B Babu	No.489654 dtd:18.11.20	Treasury	112100
75	Sri. B Babu	No.431055 dtd: 5.3.21	Treasury	27300
76	Sri. B Babu	No.431054 dtd:5.3.21	Treasury	28000
77	M.s Business intelegence group	No.750446 dtd 16.2.21	Treasury	9600
78	M/s CE I Limited	No.328475 dtd: 19.3.21	Treasury	245928
79	Sri. B Babu	No.0431349 dtd:18.6.21	Treasury	21000
80	Sri. . B Babu	No.0431348 dtd:18.6.21	Treasury	18400
81	Sri.Udayakuamr	No.744112 dtd: 29.6.21	Treasury	40200
82	Sri.Shilu	No.485464 dtd:19.7.21	Treasury	7200
83	Sri.Udayakumar	No.744354 dtd: 12.7.21	Treasury	129000
84	M/s.Royal electricals	No.744453 dtd: 19.7.21	Treasury	156900
85	Sri.Aneesh R	No.1245261 DTD:28.1.22	Treasury	192700
86	Sri.Tankappan T	No.1771918	Treasury	212400

		dtd:23.2.22		
87	Sri. Tankappan T	No.1771619 dtd: 25.4.22	Treasury	53100
	<b>Total</b>			<b>28,70,658</b>
<b>HW Subdivision Aruvikkara</b>				
SL.No.	Name of contractor	Name of instrument	Bank/ Treasury/Others	Amount
1	Sri.V Prasannakumar	TD No.1536468 Dtd.16.1.14	Catholic Syrian bank	5000
2	Sunny Mathews	FDR No.505794 Dtd. 11.3.14	IOB	26042
3	M/s EME	TD.No.904194 Dtd.01.02.2021	BOB	4000
	<b>Total</b>			<b>35,042</b>
<b>WS Subdivision, Nedumangad</b>				
SL.No.	Name of contractor	Name of instrument	Bank/ Treasury/Others	Amount
1	Rishikesan B	FD No.24/291 Dtd.16.1.14	Vilappil SC bank	4000
2	D Anilkumar	FDR No.67112190600 Dtd. 03.6.10	SBT	3404
3	TR Anilkumar	TD.No.231072311 Dtd.23.06.2010	Aruvikkara SCB	2400
4	M/s SR Engg Works	FD 241318 dated	Vilappil SC bank	3000
5	S Babu	FD No. 000443 dt 24.08.2011	Avk SCB	1100
6	S Babu	FD No. 2300 dt 14.06.2011	Avk FSCB	700
7	M/s Electron	FD 691 dt. 12.03.2012	Avk FSCB	4000
8	RS Sajithraj	FD 800 dt. 30.04.2012	Avk FSCB	1000

9	M/s Electron	FD 1018 dt. 12.03.2012	Avk FSCB	2700
10	M/s Electron	FD 1017 dt.	Avk FSCB	1250
11	Rajesh	FD 2141t.	Rajiv Gandhi res welf CS	1000
12	Rajesh	FD 2142t.	Rajiv Gandhi res welf CS	2000
13	S Rajasekharan	FD 1158	Avk FSCB	1000
14	J Harikumar	A/c No. 67216732002	SBT	5000
15	RS Sajithraj	FD 356719 dt 16.05.2013		2600
15	S Koshy	FD 67254280478 dt	SBT	5452
16	AP Binukumar	FD 109	Avk FSCB	2000
17	Surendran Nair	FD 0007408 dt. 3.08.2015		2500
18	N K Sugunan	FD No.523471 dt. 03.02.2017	SBT	400
19	N K Sugunan	FD No.523476 dt. 06.02.2017	SBT	2300
20	N K Sugunan	FD No.523472 dt. 03.02.2017	SBT	600
21	N K Sugunan	FD No.523546 dt. 03.03.2017	SBT	2200
22	N K Sugunan	FD No.523547 dt. 03.03.2017	SBT	4000
23	N K Sugunan	FD No.523547 dt. 03.03.2017	SBT	3000
24	D Anilkumar	No. 229115 dt 09.05.2017	Union Bank	8953
25	AS Sreenivasan	FD No. 199737 dt. 16.08.2017	SBT	2000
26	S Koshy	FD No. 37361318009 dt 14.12.2017	SBI	4682
27	RS Sajithraj	FD 37376782951 dt 22.12.2017	SBI	3700

28	Jayaraj T	37575170350 dt 06.03.2018	SBI	14600
29	S Koshy	FD No. 37478252611 dt 18.1.2018	SBI	2200
30	Jayaraj T	37575170350 dt 06.03.2018	SBI	14600
31	Jayaraj T	8534451100001491 dt 02.06.2018	SBI	3446
32	S Koshy	FD No. 37759222508 dt 18.6.2019	SBI	2500
33	C Sebastian	FD No. 378042200498 dt 31.10.2018	SBI	1000
34	B Babu	TDR 2010 dt 09.10.2018		800
35	B Babu	TDR 94029 dt 09.10.2018		800
36	D Anilkumar	No. 256172 dt. 27.05.2019	UBI	
37	K Ramachandran Nair	38891182244 dt. 2.11.2019	SBI	10000
38	K Ramachandran Nair	146085 dt. 26.11.2019	VijayaBank	5000
39	Biju P	39138074150 dt. 12.02.2020	SBI	3000
40	Biju P	51255 dt. 24.02.2020	Treasury	6000
41	Satheesh MK	799010500 dt 04.05.2020	Treasury	7600
42	B Babu	44980015106004 dt.03.02.2020	BoB	3540
43	D Anilkumar	No. 256489 dt 17.10.2020	Union Bank	2300
44	Santhoshkumar	No. 256490 dt 17.10.2020	Union Bank	2300
45	K Ramachandran Nair	0485616 dt. 27.11.2020	Treasury	7000
	<b>Total</b>			<b>1,63,542</b>

**VI. On verification of the work file ,certain defects were noted which is to be clarified-**

**1.**

Name of Work	State Plan – Modernization of Aruvikkara Pumping Station-Balance construction of Proposed Canteen Building at Aruvikkara WTP Campus- Phase II	
Name of contractor	P Anil Kumar	
Work order date	KWA/HWD/DB2/1932/20 WO.833 DATED 22/02/2001	22/02/2001
Agmt Number and date	120/2020-21	02/03/2021
PAC	1208171	
Completion date	21/08/2021 (6 months)	
Time extended up to	04/09/2021	
M book	CE/NR/1924/22-23	
CC bill status	1 <sup>st</sup> and FINAL bill.	
% of work completed	100	
% Bill submitted	109.71%	

The value of work done as per CC first and final bill is Rs 1325595/-(2811. Extra items 9.71% has been admitted by EE. Being extra items more than 5%, the SE should sanction the extra items for this work. But necessary order for sanction has not been seen issued to this work.

The work has to be completed on 21/08/2021, but the work was actually completed only on 04/09/2021, but no time extension has been seen granted or the Supplementary agreement to this effect has been seen executed.

This has to be explained to the audit.

The Material Account statement attached with the final bill showing no entries. This is irregular.

**2.**

Name of Work	KIIFB-Deposit work – RWSS to AruvikkaraGp, Vellanad GP – Shifting of Utility for road development work.	
Name of contractor	M/s Thiruvananthapuram District Plumbing and Sanitary Workers Co- Operative Society	
Work order date	KWA/PH//D3-12436/2022 5 1 1	07/11/2023
Agmt Number and date	130/2023-24	21/11/2023
PAC	18549489	
Completion date	27/11/2023	
Actual time of completion	28/06/2025	
Time extended up to	31/07/2025	
CC bill status	3 <sup>rd</sup> final bill has been submitted.	
% of work completed	completed	

The work has been completed on 28/06/2024 and time extension request has been submitted to the SE ,P H Circle Thiruvananthapuram. The agreement copy of time extension to be submitted to the audit for verification.

The Material Account statement attached with the final bill showing no entries. This is irregular.

### 3.

Name of Work	AMRUTH- UWSS to NedumangadMunicipality – Replacing of under sized and dilapilated pipe lines and providing FHTCs Zone 4-700 FHTC	
Name of contractor	Sri SamjoseY	
Work order date	KWA/PH/ /D3-6877/2023	26/06/2023
Agmt Number and date	48/2023-24	11/07/2023
PAC	16307012	
Completion date	21/07/2024	
Time extended up to	31/12/2024	
Actual completion date	23/12/2024	
CC bill status	5 <sup>th</sup> and Final bill has been submitted.	
% of work completed	Work completed	

On supply of the pipe only 80% of the estimate rate or accepted rate whichever lower can be paid to the contractor. On verification it is noted that 100% of the cost of pipes has been paid to the contractor in 2<sup>nd</sup> and part bill ,but the laying of the pipe is not seen recorded on that date.

The work has been completed within the extended time of completion. The 5 th and final bill has been submitted. The Material Account statement attached with the final bill showing no entries. This is irregular.

### 4.

Name of Work	AMRUTH- UWSS to NedumangadMunicipality – AMRUTH 2 -Replacing of under sized and dilapidated pipe lines and providing FHTCs Zone 2-800 FHTC	
Name of contractor	Sri Renju mon VV	
Work order date	KWA/PH/ /D3-6877/2023_26_5_4	30/06/2023
Agmt Number and date	51/2023-24	14/07/2023
PAC	17625035	
Completion date	23/07/2024	
Time extended up to	25/01/2025	
Actual completion date	23/12/2024	
CC bill status	5 <sup>th</sup> and Final bill has been submitted.	
% of work completed	Work completed	

On supply of the pipe only 80% of the estimate rate or accepted rate whichever lower can be paid to the contractor. On verification it is noted that 100% of the cost of pipes has been paid to the contractor in 2<sup>nd</sup> and part bill, but the laying of the pipe is not seen recorded on that date. The bill prepared in price 3.0 and actual payment are different

due to this. This is irregular and to be explained.

The work has been completed within the extended time of completion. The 5 th and final bill has been submitted. The Material Account statement attached with the final bill showing no entries. This is irregular.

#### 5.

Name of Work	JJM-2022-2024 Kallara Scheme phase 3 SLSSC3- Laying Distribution line extensions and providing 1000 FHTC in Thekkada Ward no. 09 -Package 22	
Name of contractor	Sri K S Balakrishna Pillai	
Work order date	KWA/JJM/PHC/D3-26_7_6/2022	21/12/2022
Agmt Number and date	130/2022-23	19/01/2023
PAC	14575640	
Completion date	20/06/2023	
Time extended up to	29/05/2024	
Actual completion date	Not completed	
CC bill status	6 <sup>h</sup> and part bill has been submitted.	
% of work completed		

As per the selection notice no KWA/JJM/PHC/D3-26\_7\_6/2022 dated 21/12/2022, the agreement should be executed within 14 days and the selection notice has been dispatched through registered post on 23/12/2022. But the contractor failed to execute the agreement within the prescribed time ( 14 days) and no mention of remitting an amount of Rs 25000/- towards fine on giving grace period. This should be explained to audit.

The work is still ongoing and as per note file 6<sup>th</sup> and part bill has been submitted,. As per records it is seen that time extension has been granted up to 29/05/2024 and application for further extension of time ie up to 31/10/2024 , has been submitted to SE , P H Circle , Thiruvananthapuram. No further sanction order or execution of agreement in this effect has been noted. This is irregular.

#### 6.

Name of Work	JJM-2022-2023 Vithura GP Njaraneeli area in Manali Ward – Providing FHTCs and pipe line extension in Chembikkunnuand others	
Name of contractor	Sri C Mohana Das, Kanjiramkulam	
Work order date	KWA/JJM/PHC/D3-26_5_4/2022	28/01/2023
Agmt Number and date	161/2022-23	30/03/2023
PAC	28149404/-	
Completion date	27/07/2023	6 months
Time extended up to	28/02/2023	
Actual completion date	Not completed	
CC bill status	2nd and part bill has been submitted.	
% of work completed	93%	

As per the selection notice no KWA/JJM/PHC/D3-26\_5\_4/2022 dated 28/01/2023, the agreement should be executed within 14 days and a grace period of 10 days will be allowed with a fine of 1% of the contract amount subject to a minimum of Rs 1000/- and maximum of Rs 25000/-. But the contractor failed to execute the agreement within the prescribed time ( 14 days) and no mention of remitting an amount of Rs 25000/- towards fine on giving grace period. This should be explained to audit.

The work is not completed and as per available records it is seen that 93% of the work has been completed as on 20/09/2025. The reason given for non-completion is the non-availability of necessary permissions from KRFB. The details of request for permissions from KRFB to be submitted for perusal. Sanction orders or Supplementary agreement for the time extension has not seen in records. As the work envisaged to provide drinking water to Tribal Areas and other rural areas , the undue delay in completing the work to be explained.

#### 7.

Name of Work	JJM-2020-2021 – Providing FHTCs and pipe line extension in Vithura GP –Phase II	
Name of contractor	Sri A Shajahan, FazilManzil, Vizhinjam P.O	
Work order date	KWA/HWD/JJM-D1-20/2020/811 dated	21.01.2021
Agmt Number and date	121/2020-21	02/03/2021
PAC	2527825/-	
Completion date	22/03/2021	2 months
Time extended up to	26/04/2021	
Actual completion date	26/04/2021	
CC bill status	Final bill paid	
% of work completed	100%	

As per the selection notice no KWA/HWD/JJM-D1-20/2020/811 dated 21.01.2021, the agreement should be executed within 14 days and a grace period of 10 days will be allowed with a fine of 1% of the contract amount subject to a minimum of Rs 1000/- and maximum of Rs 25000/-. But the contractor failed to execute the agreement within the prescribed time (14 days) and no mention of remitting an amount of Rs 25000/- towards fine on giving grace period. It is noticed that an amount of Rs.1000/- has been charged towards fine as the contractor has requested that the delay occurred due to room quarantine for Covid-19. The fine has to be remitted before the execution of Agreement. It is further noticed that the fine amount was not seen deducted even from the final bill. The contractor has remitted the same after a lapse of 4 years vide details below.

Receipt No.	Amount	Purpose	Remarks
0886876 dt.11.09.2024	1000/-	Sri. A Shajahan. Fine for delay in executing agreement	Remitted to A/c No. 67149793402 on 12/09/24

A serious supervisory lapse has been occurred on the part of Division authorities. Interest @18%/annum to be charged from the concerned.

## **VII .Non-realization of Centage Charges from work bill**

As per order No.KWA/JB/P2/663/17 dated24/09/2018 of the Managing Director the rate of centage charge is revised to 13.78% or at applicable rate in the case of LSGDs and Quasi Government Organization and 22.5% in the case of private parties, to be collected as centage charges. But on verification of the under mentioned deposit work it is observed that there is no centage charges is being realized from the bill .

<b>SI No.</b>	<b>Name of work</b>	<b>Contractor</b>	<b>Amount deposited</b>	<b>Centage charge to be collected</b>
1	Deposit work-UWSS to Nedumangad Municipality— Pipeline extension to various wards in Nedumangadu Municipality-	Vishnukumar M	Rs. 2609715/-	Rs.287590/-

Non collection of Centage charge from deposit work is irregular. This is a revenue of KWA and the lapse in the collection shall be explained.

## **VIII. Non Recovery of balance materials from contractors**

**Name of Work:**JJM-2022-24Providing house hold tap connections and line extension in Kanyarupara and adjoining areas in VellanadPanchayath-Ist reach-SLSSC5

Contractor:Sri C Sebastian, Revathy House, Kottavila

Tender No. 14/2022-23/HWD

Agree,ment No. 30/2022-23 dated 08/06/2022

**Source of file:KWA/HWD/DB1/JJM/4051/2022**

On verification of the file of the subject work,it is noticed that the final MAS has not seen attached along with the file. But on scrutiny of the file, it is noticed that the following items were in the custody of the Contractor as balance materials.

<b>Item No.</b>	<b>Supplied</b>	<b>Executed</b>	<b>Balance with Contractor</b>
2.001	400M	1680M	2320M
2.002	2000M	486M	1514M
2.003	600M	540M	60 M
2.004	1200M	1098M	102M

In this context the following may be clarified

- Details of recovery of balance materials from the contractor
- Final MAS of the work

## **IX. Deprival of drinking water from the completed project- Unfruitful expenditure of Rs .1.46 Cr**

**Name of Work:** Urban Agglomeration UA 20-21Karakulam Panchayath providing 2LL OHSR

at Kallayam and allied works ¼-Pipeline work.

**Source of file:**KWA/HWD/DB1/734/2024

(1)Work Order No.SE/PHC/D3/TVM/RT2.Dated ,16/03/2024

(2)Agreement No.158/2023-2024.Dated,27/03/

Name of contractor:Sri. M Rajan

Date of commencement of the work:06.04.2024

Date of completion of the work:13.01.2025

On verification of the file and final bill of the accepted scheduled of the subject work, it is noticed the following.

Accepted schedule Appendix A-1-Tank connection works has not been done .

2.001	Conveying and laying double flanged(screwed/welded)centrifugally DI pipes of class K-9 conforming to IS:8329 excluding cost of pipesand specials:150 mmdia DI Double flanged pipes
2.002	Providing and laying DI specials of class K12 suitable for mechanical jointing as per IS9523 up to 600mm dia
2.003	Providing flanged joints to double flanged CI/DI pipes and specials including testing of joints :100mm dia pipe
2.004	Providing flanged joints to double flanged CI/DI pipes and specials including testing of joints :150mm dia pipe

The inlet and outlet is the integral part of a tank, and the same has not been done as per the available records. On enquiry it is replied that the distribution from the tank was not done even after the completion of the work as envisaged. Thus a total expenditure of **Rs. 1.46 Cr** remains unfruitful

Final MAS is not seen attached. The same may also be brought for verification.

#### **X. Establishment & Service Book**

##### **a) Sanctioning of increments without the declaration of probation in the promoted post.**

On verification of the Service book of Smt Sajikumary S,D Man Gr I,it is noticed that the incumbent has been promoted to the post from D Man Gr II vide Order No. KWA/JB/E4/755/96/Vol III dated 23.07.2024 of DCE(GL) and joined on 25.07.2024.The incumbent was on probation for the period of one year duty within a continuous period of two years as it involves a change in duties. It is also noticed that the annual increment sanctioned without the declaration of probation in the promoted post.

Irregular increments sanctioned prior to the declaration of probation may be

regularised and excess pay and allowances disbursed may be recovered and intimated. Similar cases if any may also be reviewed

**b) Irregular granting of Special allowance to supernumerary employee.**

On verification of the Service book of Sri.Jihadul Akbar, Operator it is noticed that special conveyance allowance was allowed to him from his date of joining on 10/2013. Special conveyance allowance to differently abled employees working in supernumerary post was sanctioned vide GO(P) No.126/2021 Fin dated 12.09.2021. The date of effect was from the date of Order only. Irregular claiming of special allowance prior to the date of Order shall be recovered and reported. Similar cases ,if any , may be verified.

**C ) Earned 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 Earned Leave has not recasted till date .this may be rectified and intimated to Audit.

- a) Smt. Ragila S, Dman GrII - date of joining duty on 14/03/2016
- b) Sri.Rajan Assistant Engineer - date of joining duty on 07/06/2001
- c) Sri.Sudheesh S , Operator - date of joining duty in 22/03/2010

**d) Jayakumar K , LDC** - On verification of the service book it is noticed that action is not seen taken to regularize the suspension period from 15/07/2011 FN to 23/08/2012 AN. The suspension period has been taken for Earned Leave A/c calculation . As the suspension period has not been regularized and hence it is irregular. Immediate action may be taken to regularize the suspension period.

**e ) Ragila S, Dman ,** - She was sanctioned HPL for 60 days from 12/06/2025 to 10/08/2025 it is seen that the un availed portion of leave from 21/06/2025 to 10/08/2025 has been cancelled . The Leave account has to be corrected and intimated to the Audit .

**Sanctioning of increments without the declaration of probation in the promoted post.**

**f )** On verification of the Service book of Sri. Anand V T,D Man Gr I,it is noticed that the incumbent has been promoted to the post from D Man Gr. II vide Order No. KWA/JB/E4/755/1996/Vol III dated 26.05.2022 of DCE(GL).vide Order No. KWA/JB/E4/11751/2008/ dated:03/11/2008 The incumbent was on probation for the period of one year duty within a continuous period of two years as it involves a change in duties. It is further noticed that the annual increments were also sanctioned without the declaration of probation in the promoted post. Irregular increments sanctioned prior to the declaration of probation may be regularized and excess pay and allowances disbursed may be recovered and intimated. Similar cases if any may also be reviewed

**g )** On verification of the Service book of Smt.Ragila S, Promoted as Dman Gr II on 27/08/2024 vide order no.KWA/JB/2896/2023-E8dtd:24/08/2024 of the DC (GL) the probation is not declared till date.

**h )**On verification of the Service book of Sri.Rajan .A , has been promoted as Assistant Engineer on 02/08/2019 FN it is noticed that the Probation is not declared till date Irregular increments sanctioned without declaration of probation may be regularized.

In the pay revision fixation on 01/07/2019 vide order No. G.O(P)- 23/2022 dtd:25/10/2022 the date of entry in service is taken as 23/03/2001 instead of 07/06/2001. This is incorrect and the pay fixation has to be revised .

## H W Division Aruvikkara

### i) Establishment& Service book

On verification of the salary bill and other related documents, it is noticed that mandatory GIS and SLI were not deducted from some employees. As per GO (P) No.156/2021/FIN Dated,26/11/2021&GO(P) No.159/2021/FIN Dated,30/11/2021, **1.5%** of the basic pay should be deducted as subscription in GIS and SLI, but it is understood that there are employees who have not deducted 1.5%.The details are as follows.

sl no	Name of Employee	Designation	PAY	PAY+18%DA	1.5% OF PAY	SLI recovered	short recovery of SLI	GIS recovered	Short recovery of GIS
1	Manoj M	Executive Engineer	97800	115404	1731	1000	731	0	1731
2	Shibu P N	T A	83000	97940	1469	500	969	1500	-31
3	Lekshmy R	Revenue Officer	71626	84519	1268	500	768	1200	68
4	Biju T V	Junior superintendent	52600	62068	931	600	331	900	31
5	Murugan K B	LDC(HG)	59300	69974	1050	300	750	0	1050
6	Saranya R	LDC	28700	33866	508	800	0	500	8
7	Malini N S	LDC	46700	55106	827	700	127	700	127
8	Sajikumary S	D Man Gr1	42300	49914	749	300	449	700	49
9	Mohana singh J	D Man Gr1	50200	59236	889	300	589	900	-11
10	Nimmi B J	D Man Gr II	37400	44132	662	500	162	600	62
11	Aswathy k Jayan	L D Typist	34700	40946	614	1000	0	500	114
12	Renjith R S	office attendant	36500	43070	646	300	346	600	46
13	Lidya V M	office attendant	23000	27140	407	0	407	0	407

GIS short recovery mentioned is notional. The same may be revised as per slab mentioned in the GO (P) No.156/2021/FIN Dated,26/11/2021&GO(P) No.159/2021/FIN Dated,30/11/2021 .

### H W Sub Division Aruvikkara

#### Establishment& Service book

#### j) GIS & SLI

On verification of the salary bill and other related documents, it is noticed that mandatory GIS and SLI were not deducted from some employees. As per GO (P) No.156/2021/FIN Dated,26/11/2021&GO(P) No.159/2021/FIN Dated,30/11/2021, **1.5%** of the basic pay should be deducted as subscription in GIS and SLI, but it is understood that there are employees who have not deducted 1.5%.The details are as follows.

sl n o	Name of Employee		PAY	PAY+1 8%DA	1.5% OF P AY	SLI r ecove red	short recov ery of SLI	GIS r ecove red	Short recove ry of GIS
1	SOORAJ KUMAR S	AE	63700	75166	1127	1000	127	1200	0
2	SREEKUMAR	UNSKILLE D WORKER	53900	63602	954	300	654	1000	0
3	AJAY KIRISHNAN G K	WORKER	23000	27140	407	0	407	0	407
4	AKASH S K	WORKER	23000	27140	407	0	407	0	407
5	PRIYESH T K	WORKER	23000	27140	407	0	407	0	407
6	RINU R	WORKER	23000	27140	407	0	407	0	407
7	MANJULAL V S	AE	59300	69974	1050	1000	50	1000	50
8	ADARSH T K	AE	59300	69974	1050	0	1050	0	1050
9	SHAJAHAN J	WORKER	23700	27966	419	200	219	500	0
10	SREEJITH S P	WATCHMA N	16100	18998	285	0	285	0	285
11	SUDHEESH KUMA R P S	AE	57900	68322	1025	0	1025	0	1025
12	RANJITH G	AEE	105300	124254	1864	600	1264	1900	0

13	RANJITH E R	ELECTICIAN	36500	43070	646	300	346	800	0
14	SHALY G K	ELECTICIAN	37400	44132	662	0	662	0	662
15	JAYESH K	HEAD CLERK	56500	66670	1000	900	100	1300	0
16	AJAYAN G	HEAD OPERATOR	55200	65136	977	300	677	1000	0
17	JAYAKUMAR P	HEAD OPERATOR	47800	56404	846	500	346	900	0
18	JOSEPH J	HEAD OPERATOR	56500	66670	1000	330	670	1100	0
19	PRATHAPA CHANDRAN NAIR	HEAD OPERATOR	59300	69974	1050	300	750	1100	0
20	SAJILAL G S	HEAD OPERATOR	47800	56404	846	800	46	900	0
21	SURESH KUMAR V	HEAD OPERATOR	55200	65136	977	500	477	0	977
22	VIJAYA KUMAR T	HEAD OPERATOR	55200	65136	977	600	377	1000	0
23	SHYJU V	MECHANICAL OPERATOR	55200	65136	977	300	677	1000	0
24	MEJO JOSEPH	MECHANICAL SUPDT	63700	75166	1127	1000	127	1200	0
25	SURESH KUMAR R S	MECHANICAL SUPDT	63700	75166	1127	500	627	1200	0
26	SIVARANJITH S R	OA	23000	27140	407	0	407	0	407
27	BIJURAJ T V	OPERATOR	27100	31978	480	300	180	700	0
28	BINU A	OPERATOR	33800	39884	598	300	298	800	0
29	DIPIN B S	OPERATOR	32900	38822	582	500	82	800	0
30	PRASENNA KUMAR	OPERATOR	32900	38822	582	500	82	800	0
31	SREEJITH K	OPERATOR	28700	33866	508	500	8	800	0



sl no	NAME OF EMPLOYEE	DESIGNATION	PAY+DA	VERE D	VER Y	Y OF S LI	OVE RY	Y OF GIS
1	BINDU R V	AE (CAS)	82600	1239	500	739	1300	0
2	VISHNU B S	D/Man Grade II	44132	662	300	362	700	0
3	MERINA S	HEAD CLERK	66670	1000	300	700	1000	0
4	VINEETH T	METER READER	62068	931	0	931	0	931
5	MURUKAN M	OA	62068	931	300	631	1000	0
6	ATHIRA U S	IIRD Gr OVERSEER	32096	481	0	481	0	481
7	REMESH KUMAR	3RD GD OVERSEER	44132	662	300	362	700	0
8	PRESENNA KUMAR S M	METER INSPECTOR	60652	910	800	110	1000	0
9	LEKHA J NAIR	HEAD CLERK	71626	1074	500	574	1100	0
10	ARUN V S	L D CLERK	40946	614	300	314	700	0
11	PRADEESH KUMAR M	L D CLERK	62068	931	500	431	1000	0
12	HARIKRISHNAN V S	HEAD CLERK	66670	1000	500	500	1000	0
13	RAJESH R	OPERATOR	76936	1154	500	654	1200	0
14	AJI A V	HEAD OPERATOR	56404	846	300	546	900	0
15	BIJU KUMAR V	HEAD OPERATOR	56404	846	300	546	800	46
16	ARUN KUMAR R S	LASCAR	33866	508	0	508	0	508
17	SREEVIDHYA B C	L D CLERK	34810	522	500	22	500	22
18	AJIKUMAR M	METER INSPECTOR	73396	1101	500	601	0	1101
19	JAYAGOPAL N	METER READER	56404	846	500	346	800	46
20	ARUN KUMAR K B	METER READER	45194	678	300	378	700	0
	SATHEESH KUM							

21	AR R	OPERATOR	52510	788	500	288	0	788
22	SHIJU T	OPERATOR	49914	749	300	449	800	0
23	APARNA L	3RD GD OVERS EER	32922	494	0	494	0	494
24	RAJEEV R	PLUMBER	30444	457	0	457	0	457
25	PRAKASH M	UNSKILLED W ORKER	48734	731	300	431	800	0
26	SUDHEESH T	WATCHMAN	33866	508	200	308	500	8
27	SURESH KUMAR M	WATCHMAN	33866	508	200	308	500	8
28	SURESH BHASI P V	AE	66670	1000	0	1000	0	1000
29	PRADEEP B	HEAD OPERAT OR	56404	846	500	346	900	0
30	SAJEEV V	HEAD OPERAT OR	56404	846	300	546	900	0
31	SUDHEESH S	HEAD OPERAT OR	56404	846	300	546	900	0
32	JAYAKUMAR K	L D CLERK	28792	432	300	132	0	432
33	REJI R R	METER READE R	46374	696	300	396	0	696
34	ARUN N R	OPERATOR	38822	582	500	82	600	0
35	DARSANA A S	OPERATOR	17118	257	0	257	0	257
36	MALAVIKA GOP ALAKRISHNAN	OPERATOR	16048	241	0	241	0	241
37	HARIKRISHNAN S R	WORKER	27140	407	0	407	0	407
38	RAMACHANDRA N N	WORKER	62068	931	500	431	1000	0
39	AJESH N V	AEE	95580	1434	1300	134	1500	0
40	BIJU T V	J S	62068	931	600	331	1000	0
41	HASHIM H	L D CLERK	75166	1127	500	627	1200	0
42	ANUJA B	L D CLERK	68322	1025	300	725	900	125
43	VINOD S	OA	49914	749	200	549	800	0

44	RADHIKA L	UD CLERK	43070	646	300	346	700	0
45	SOUMYA M S	UD CLERK	63602	954	300	654	1000	0

GIS short recovery mentioned is notional. The same may be revised as per slab mentioned in the GO (P) No.156/2021/FIN Dated,26/11/2021 & GO(P) No.159/2021/FIN Dated,30/11/2021 . This should be resolved and reported to Audit Wing.

#### **XI. Fuel charges of vehicle-Irregularities noticed .**

On verification of the cashbook and trial balance for the period 2024-25, it is noticed that an amount of **Rs.1,83,215/-** has been claimed towards petrol /diesel expenses. There is no department vehicle maintained under this Subdivision or sub offices. All the vehicles used in these offices are hired vehicles. Hence claiming of fuel expense is irregular. The details are as follows:

Month	3231-Fuel charges
Mar-24	21140
Apr-24	12725
May-24	5518
Aug-24	1800
Oct-24	550
Dec-24	48443
Jan-25	40588
Mar-25	42257
May-25	9694
Jul-25	500
	<b>183215</b>

Payment prior to this period may also to be verified. Specific remarks on the above is called for.

#### **XII. Printing charges-Claimed in contrary to the delegation of Powers.**

On verification of the cashbook and trial balance for the period 2024-25, it is noticed that an amount of **Rs.6,18,612/-** has been claimed towards printing charges. As it is beyond the delegation of Powers of Subdivision office, the claiming of printing charges is irregular. There is no ratification obtained from higher office . The details are as follows:

Month	3441-Printing charges
Mar-24	59000
Apr-24	23364
May-24	5200
Jul-24	23364
Aug-24	314330
Oct-24	50933
Mar-25	86686
Apr-25	3100
May-25	7500
Jul-25	45135

618612

Payment prior to this period may also to be verified. Specific remarks on the above is called for.

**XIII. Non compliance of Order to confiscate/allocate the deposit amount of Special /casual connections towards pending water charges.**

As per Order No. KWA/HO/RMC/R1/1054/2020 dated 30.01.2021, of the Accounts Member, directions were issued to intensify the realization of water charges of Special/Casual connections .As part of it directions were issued to allocate the deposit amount of the defaulted Special Casual consumers towards the pending water charges. The lethargic attitude in realizing the revenue may be viewed seriously

SL No.	Consumer No.	Amount	Status
<b>Kallara Section</b>			
1	VBM/447/ S	11099	Live
2	KRA/32/S	4919	DC on 16.01.2025
3	KRA/40/S	46651	DC on 09.08.2023
<b>Aryanad Section</b>			
1	PVC/25/S	17151	Live
2	VLD/91/S	4005	DC on 05/07/2024
3	VPI/19/S	39876	DC on 08/07/2024
4	VPI/392/S	3049	DC on 14/10/2024
5	VPI/169/S	23909	DC on 19/01/2024
6	VPI/216/S	45686	DC on 19/01/2024
7	VPI/215/S	46000	DC on 19/01/2024
8	VPI/255/S	54535	DC on 19/01/2024
9	VPI/141/S	4098	DC on 23/07/2019
10	VPI/190/S	43000	DC on 19/01/2024
11	ARY/12/S	3421	DC on 07/05/2024
12	VPI/79/S	5854	DC on 07/05/2024
13	VLD/76/S	18343	DC on 06/01/2023
14	VPI/114/S	20084	DC on 22/03/2024
15	VPI/180/S	23099	DC on 11/11/2022
16	VPI/181/S	44560	DC on 26/12/2024
17	VPI/282/S	169189	DC on 23/05/2024
<b>Nedumangad Section</b>			
1	NDD/413/S	41960	DC on 25/09/2025
2	NDD/617/S	6828	DC on 26/02/2024
3	NDD/66/S	68464	DC on 22/07/2016
4	NDD/720/S	3580	DC on 12/07/2024
5	KRK/645/S	14729	DC on 06/11/2024
6	KRK/557/S	6304	DC on 06/04/2024
7	KRK/972/S	18806	DC on 14/10/2024
8	KRK/409/S	93219	DC on 18/03/2019
9	KRK/839/S	5241	DC on 18/01/2025
10	AVK/404/S	17761	DC on 17/05/2023

11	KRK/152/S	97295	DC on 23/01/2018
12	NDD/672/S	8354	DC on 16/10/2023
13	NDD/321/S	2237	DC on 19/12/2024
14	NDD/259/S	2964	DC on 19/12/2024
15	NDD/336/S	3965	DC on 19/12/2024
16	AVK/675/S	6053	DC on 17/08/2023
17	KRK/356/S	72175	DC on 19/12/2024
18	KRK/1038/S	4957	DC on 14/10/2024
19	KRK/1032/S	3997	DC on 19/07/2024
<b>Palode Section</b>		Nil	

Immediate action may be taken to forfeit the security deposit, towards pending water charges by issuing prior notice.

#### **XIV. Non Operative account –Irregularities noted**

##### **Non accounting of cash collected in cash book .**

On verification of the cashbook of water supply sub division Nedumangad for the period 09/2024, it is noticed that an amount of **Rs.46885/-** has not been entered in the cashbook. The details are as follows:

An amount of Rs 46885/- has been deposited through treasury vide UTR No.RBI2362454144643 dated 22.08.2024 towards the water charges of

VTA/1020/N-Rs. 3254/-

VTA/323/N- Rs.42531/-

VTA/3741/N-Rs.1100/-

The same has been accounted in eAbacus only on 26.09.2025 after a lapse of one month. The same has not been accounted in cashbook till date. This is a serious irregularity.

##### **ii)Incorrect reconciliation of Non Operative Account .**

On verification of the bank statement it is noticed that the Bank Reconciliation statement of NOA of WS Sub dn Nedumangad is seen incorrect in connection with the cash book and bank remittance challan. It is further noticed that the balance as per bank statement is seen recorded as the balance in cash book .

This is to be verified and corrected and reported .

#### **XV. Non completion of geotagging resulted in huge loss to KWA revenue**

It is noticed that large nos. of connections given through JJM were not geotagged till date even after the lapse of 2 years .This has resulted in a heavy revenue loss to KWA and a burden on the consumer .The consumer will get a huge bill once it is geotagged. This may resulted in unnecessary litigation and consumer related complaints. The details taken on sample basis is as follows .

Sl No.	Name and address of the consumer	Aadhar /Phone No.	Meter No.	Physically effected on
1	Sugathakumari	Ph:9544562638	L 86541	01/2023

	ArunNivas Mylam,Cheriakonni House no.618			
2	Mallika Vinod Bhavan Mylam Cheriakonni House No. 321	Ph:8086289694	L 860698	01/2023
3	Sudha G Sumi Bhavan Thannimoodu Erayamcode Cheriyakonni P.O	Aadhar No.491437533259 Ph:9037674750	1161765 (Current reading 148KL)	01/2023
4	Soman B KarimkuttyThadatharikathuveedu Kadampanaadu Cheriyakonni P.O	Aadhar No.532660419030 Ph:7012163065	35315	01/2023
5	Wilson SyamNivas Keezhkallayam Pallimukku	Ph:8606480339	N 49728	01/2023

In this connection the following points may be brought to Audit

- As per the NIT condition the final payment of JJM bills may be done only after the geotagging of the connections given
- Name of the official who have failed to geotag the connection
- The loss sustained to KWA may be quantified and charged against the official.
- 

#### **XVI. Inaction in water theft resulted in heavy loss to KWA**

It is noticed that there is water theft in several areas of WS Section Nedumangad. On enquiry some instances of water theft has been noticed which is noted below

##### **1)Consumer No KRK 13433/D**

##### **Gamaliyel,PlavilaVeedu,JubileeNagar,Vattappara**

This connection was disconnected on 18/06/2025 .The same was reconnected by the consumer according to his wants and wishes .



## **2)Consumer No KRK 4572/D,Jerry Bhavan,Vattavila, Kallayam**

This connection was disconnected on 02/02/2021 .The same was reconnected by the consumer according to his own wants and wishes through underground and now using water unauthorizedly

Strict action may be taken against the consumers as per the WS Regulation Act and necessary fine may be imposed as per Rules

### **XVII. Down Time Log Register**

In certain occasions , the e-abacus system is seen interrupted, the collection was received through the CB1/CB2 receipts. As per the Head office direction a “Down Time Log Register” shall be maintained so as to record the collections .when the e-abacus connectivity is interrupted water supply sub division Nedumangad and its sections are not Maintaining such register. This is highly irregular .This register should be maintained , certified by the Head of the section and intimated to Audit.

### **XVIII. Submission of CB 12 without supporting bills /Vouchers**

Assistant Engineer , SSU Peroorkada has submitted Temporary Advance settlement request in CB12 vide letter No.KWA/SSU/EMU/25-26 Dated: 06/10/2025 for Rs.400044/- (limited to Rs.400000/-) The same has been recorded on page no.008 of M Book No.029736. on verification it is seen that supporting vouchers are submitted only for Rs.156704/- along with CB12.Further the following has found.

slno	Bill no	date	Brief discription	Amount	Remark
1	0	0	Fuel charge	14385	Fuel charge for various vehicles without indent
2	1723	15/09/2025	Gloves	180	Not a GST Bill
3	987	19/09/2025	Rent	200	Not a GST Bill
4	19	17/09/2025	materials	10100	Not a GST Bill

5	18	22/09/2025	materials	14000	Not a GST Bill
6	17	22/09/2025	materials	11750	Not a GST Bill
7	16	22/09/2025	materials	1600	Not a GST Bill
8	15	22/09/2025	materials	3150	Not a GST Bill
9	20	22/09/2025	materials	9700	Not a GST Bill
10	3280	17/09/2025	Belt	660	Not a GST Bill
11	3394	18/09/2025	Grease	493	Not a GST Bill
12	2303	10/09/2025	cable	5800	Not a GST Bill

1. Items no.1 has been fuel charges expensed for the hired vehicles without proper indent.

2. Item no.4 to 9 , the bills are issued by Sri.Parameswara Engineering works and the bill no. from 15 to 18 and 20 are issued on 22/09/2025 but the bill no.19 issued on 17/09/2025.

More over the firm is not issued any transaction bills to any other customer from 17/09/2025 to 20/09/2025.This is irregular and hence the bills are suspected to be fabricated .

3. Item no.12 has been spent for purchase of 10 mm three core submersible cable and thecost

of 10 meter cable is given as 5800/- only. As per prevailing market conditions the same

specification cable rate is 200/m to 400/m (for good quality copper 10sq.meter , 3 core submersible cable). The price shown here is 580/m that is intelligibly high and this may be happened in previously submitted bills also. Hence the amount of Rs.72018/- may be disallowed during settlement of Temporary Advance .Action taken report on settlement of this Temporary Advance to be submitted to the Audit.

## **XIX. Cash book**

### **1. H W Dn Auvikkara**

On verification of cash book from 04/2019 to 10/2024 irregularities are found .There are pencil writings in all pages. cash book closing page and Abstract not authenticated by J S and Executive Engineer. Account codes recorded with pencil. CBV No.6 of 02/2022 wrong Account code. similar cases if any may also be reviewed , corrected and intimated to Audit.

### **2. Mandatory Registers Not Maintained**

- a) Non- operative control register(CB14)
- b) Incumbency Register
- c) FA 1 Register (work register)
- d) Stock Register of CB1 & CB2 Receipts)

## **XX .Travelling Allowance**

### **1.Non settlement of Advance Travelling allowance taken**

Sri.Kishan chand, AEE , W S Sub division , Nedumangad has been nominated for two days training on spring Shed Management Program under Jal Jeevan Mission(JJM) from 27/02/2020 to 28/02/2020 at Dr.R S Tolia Uttarakhand Academy of Administration Nainital .For this journey he has been sanctioned Rs.20000/- as TA Advance even after repeated directions, Sri.Kishan Chand has not settled the TA bill with supporting documents. During the Internal Audit inspection at 2023 also it was again directed to recover the full amount with applicable interest , the same was not done .Proper communication has to be issued to the controlling officer of Sri.Kishan chand to recover amount from the salary of the incumbent with applicable interest.

## **2.Sanction of Travelling Allowance without Observing the Ceiling limit-Excess Amount Admitted**

On verification of the TA Files , it is noticed that the Travelling Allowance has been sanctioned to Sri.Ranjith R S , Office Attendant without observing the Ceiling limit as permitted in the GO(P) No.137/2016/FIN dtd: 09.09.2016. Excess amount sanctioned in view of the above may be recovered .

Similar cases if any may also be reviewed.

## **XXI .Irregularity in Hiring of Vehicles in W .S Sub Division Nedumangad**

It is noted that the tenders for Hiring of vehicles were accepted without the details of vehicles. The bills admitted were without mentioning the vehicle number. Hence it is difficult to arrive the amount of hire charges of each vehicles. The details of expenditure towards hire charges for vehicle may be furnished.(Palode, kallara, Aryanad..)

### **Part III**

#### **I. Stock verification Reports-Pending Paras**

IA team has reviewed the pending Paras in Stock verification reports. There are 25 pending Paras under HW Division Aruvikkara for want of disposal. This includes paras having financial commitments. Some of the incumbents retired from service on superannuation.Non disposal of stock verification files which involves liabilities leads to unnecessary litigation from retired employees as they were deprived of their pensionary benefits. In spite of repeated directions and reminders, Division failed to submit proper replies for the pending Paras. The details are as follows

<b>HEAD WORKS DIVISION ARUVIKKARA</b>		
<b>SI NO</b>	<b>YEAR</b>	<b>Total number of Pending Paras</b>
1	2013-2017	7
2	2017-2020	7
3	2020-2023	11
<b>TOTAL</b>		<b>25</b>

Immediate action may be taken to submit the replies so as to dispose/fix the

liabilities Based on the Audit Committee discussions, direction has been issued to the concerned to prepare the replies and submit to RAO immediately and regular follow up to make the Paras dropped.

## **II .Local Audit Reports-Pending Paras**

IA team has reviewed the pending Paras in Local Audit reports. There are 52 pending Paras under HW Division Aruvikkara for want of disposal. This includes paras having financial commitments. In spite of repeated directions and reminders, Division failed to submit proper replies for the pending Paras. The details are as follows

<b>HEAD WORKS DIVISION ARUVIKKARA</b>					
<b>SI no</b>	<b>YEAR</b>	<b>SI Number of pending paras</b>			<b>Total number of Pending Paras</b>
		<b>In Part II A</b>	<b>In Part II B</b>		
1	2006-07		4		1
2	2008-09		7,15,16,17,18,19		6
3	2012-13		1,2		2
4	2015-16		2,4,5,6,11		5
5	2016-17		4,11		2
6	2017-18		2,3,4,8,9		5
7	2019-20		4,5,6,8,9		5
8	2020-23	1	2,5,6,7,8		6
9	2023-24		1,2,3,4,5,6,7,8,9,10,11,12,13,14,15,16,17,18,19,20		20
<b>TOTAL</b>					<b>52</b>

It is noticed that some of the replies submitted were not in its proper form and hence this may be revised and submitted

### **Part IV**

#### **Best Practices**

**NIL**

### **Part V**

#### **Acknowledgement**

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

**Appendix A.****Incumbency details of Executive Engineers from 01.04.2019 to 31.03.2025**

SI No.	Name	Date of Joining	Relieving Date	Remarks
1	Sri. A Noushad	02/08/2018	30/05/2022	
2	Smt. Anila Koshy(TA full addl charge)	31/05/2022	11/07/2022	
3	Sri. M Manoj	12/07/2022	continuing	

**Incumbency details of Technical Assistant from 01.04.2019 to 31.03.2025**

SI no	Name	Date of Joining	Relieving Date
1	Sri. Pramod P	01/04/2019	18/08/2019
2	Smt. Sheeba K P	19/09/2019	16/08/2021
3	Smt. Anila Koshy	17/08/2021	02/02/2022
4	Smt. Bindu S	22/02/2022	11/03/2024
5	Sri. Nixon L I	01/04/2024	01/11/2024
6	Sri. Shibu P N	01/11/2024	Continuing

**Incumbency details of Divisional Accounts Officer from 01.04.2019 to 31.03.2025**

SI No.	Divisional Accounts Officer	Date of Joining	Relieving Date
1	Sri. Aravind R Kumar	01/07/2019	27/08/2019
2	Sri. Ranjith R S	01/09/2019	27/12/2019
3	Sri. Vinod Jacob	06/01/2020	25/07/2023
4	Sri. Biju T V(J S –addl –charge)	26/07/2023	26/01/2024
5	Sri. Anilkumar S	27/01/2024	13/08/2024

6	Smt. Lakshmy R	14/08/2024	23/05/2025
7	Sri. Biju T V(J S –addl –charge)	24/03/2025	10/04/2025
8	Smt. Lakshmy R	11/04/2025	18/07/2025
9	Sri. Biju T V(J S –addl –charge)	19/07/2025	05/08/2025
10	Sri. Krishnakumar R	06/08/2025	Continuing

**Appendix B.****Sminesh , Assistant Engineer, Kallara Section**

Sl no	Bill no	date	Cbv no	Chequ no dtd	Amount	Reason
1	292 304	23.09.2024 12.10.2024	44 of feb 2025	495979 dtd:16.11.2024	3050+6280	not a GST bill, certificate is not authenticated by concerned AE
2	2493 17 144	05-09-24 25-10-24 12-11-2024	48 of feb 2025	495979dtd: 16.11.2024	180+375+2400	not a GST bill, certificate is not authenticated by concerned AE
3	11739 11701	20-11-24 13-11-24	46 of feb 2025	495979dtd: 16.11.2024	1930+50	not a GST bill, certificate is not authenticated by concerned AE
4	525 NIL NIL NIL 1663	23.11.2024 25.01.2025 25.01.2025 31.01.2025	53 of Mar 2025	496085dtd: 16.01.2025	70+3200+2900+129	not a GST bill, certificate is not authenticated by concerned AE

5	12874 13010 15076 17483	05-12-24 12-12-24 09-01-25 30-02-25	89 of Mar 2025	496085dtd: 16-01-25	60+60+120+120	not a GST bill, certificate is not authenticated by concerned AE
<b>TOTAL</b>						- 20924/-

**Manjulal , Assistant Engineer, Nedumangad section**

Sl no	Bill no	date	Cbv no	Chequ no dtd	Amount	Reason
1	412 408	NIL NIL	81 of Mar 2025	496150dtd: 18.02.2025	26800/-	not a GST bill, certificate is not authenticated by concerned AE( <b>Printing charge "NB Offset printers" Anand</b> )
2	1472 1462 1454 1452  1458 1442 1457 1422 1425 1431 1435 1337 1411	09-01-25 03-01-25 10-12-24 05-12-24  16-12-24 28-11-24 13-12-24 02-11-24 11-11-24 14-11-24 18-11-24 31-07-24 17-10-24	38 of Mar 2025	495978	450 890 450 470  70 450 950 70 70 450 440 70 70	not a GST bill, certificate is not authenticated by concerned AE
3	1490	12-02-24	82 of Mar 2025	496150dtd: 18- 02-2025	970	not a GST bill, certificate is not authenticated by concerned AE
<b>TOTAL</b>						- 32670/-



	nil	23-04-24		2500	amt in hand)
	nil	10-05-24		2000	settlement bill date is of before the advance claim date (unsettled amt in hand) settlement bill date is of before the advance claim date (unsettled amt in hand) settlement bill date is of before the advance claim date (unsettled amt in hand) settlement bill date is of before the advance claim date (unsettled amt in hand)also not a GST bill settlement bill date is of before the advance claim date (unsettled amt in hand)also not a GST bill settlement bill date is of before the advance claim date (unsettled amt in hand)also not a GST bill settlement bill date is of before the advance claim date (unsettled amt in hand)also not a GST bill settlement bill date is of before the advance claim date (unsettled amt in hand)also not a GST bill, EE not signed to whome this bill is claimed defined not a GST bill towards fuel charges for KL 01-U 2968 towards fuel charges for KL 01-U 2968 towards fuel charges for KL 01-U 2968

						towards fuel charges for KL 01-U 2968 towards fuel charges for KL 01-U 2968 towards fuel charges for KL 01-U 2968 towards fuel charges for KL 01-U 2968 towards fuel charges for KL 01-U 2968 towards fuel charges for KL 01-U 2968 towards fuel charges for KL 01-U 2968 towards fuel charges for KL 01-U 2968 towards fuel charges for KL 01-U 2968 towards fuel charges for KL 01-U 2968 towards fuel charges for KL 01-U 2968 Total fuel charge 14650 limited to 14544
2	nil 377 246 247 248 244 245 004 003 217 218 516 2 3 nil nil nil nil nil nil nil nil nil nil	23-06-24 10-07-24 12-07-24 12-07-24 12-07-24 05-07-24 05-07-24 11-07-24 08-07-24 28-05-24 04-06-24 20-06-24 20-06-24 18-07-24 21-06-24 13-06-24 26-06-24 07-06-24 28-05-24 31-05-24 01-06-24 26-07-24 15-06-24 21-06-24 24-05-24 19-06-24	67 of sep 2024	438093dtd:29-06-2024	350 300 10715 9100 13300 4300 3750 4250 11500 4300 7900 1500 15000 15000 1400 1000 580 500 1000 1000 500 1000 1000 1000 1000 1000	not a GST bill not a GST bill not a GST bill not a GST bill not a GST bill not a GST bill not a GST bill KL-01 BB 5274 , Pourpose not mentioned not a GST bill bill KL-01 BB 5274 , Pourpose not mentioned not a GST bill bill not a GST bill not a GST bill KL-01 BB 5274 , Pourpose not mentioned not a GST bill bill KL 01-U2968, Vehicle Hire charge without driver and fuel KL 01-U2968, Vehicle Hire charge

	nil	24-06-24		1000	without driver and
	nil	27-06-24		250	fuel
	nil	12-07-24		1000	KL 01- BD-
	nil	14-06-24		1000	5274(Fuel charges)
	nil	12-07-24		500	fuel charges
	nil	08-07-24		1500	fuel charges
	nil	06-07-24		1000	fuel charges
	nil	15-07-24		1000	fuel charges
	nil	09-07-24		1000	fuel charges
	nil	16-07-24		1000	fuel charges
	nil	18-07-24		1000	KL 01-U2968,
	nil	02-07-24		1000	Vehicle No(fuel
1533/2006		19-06-24		200	charge)
					fuel charges Vehicle
					no .KL 01-U-2668
					KL 01-U2968,
					Vehicle No(fuel
					charge)
					FUEL charge(vehicle
					number not given)
					KL 01-U2968,
					Vehicle No(fuel
					charge)
					KL 01-U2968,
					Vehicle No(fuel
					charge)
					KL 01-BD-5274 Fuel
					charge
					FUEL charge(vehicle
					number not given)
					FUEL charge(vehicle
					number not given)
					KL 01-BD-5274 Fuel
					charge
					KL 01-BD-5274 Fuel
					charge
					KL 01-U2968,
					Vehicle No(fuel
					charge)
					KL 01-BD-5274 Fuel
					charge
					KL 01-U2968,
					Vehicle No(fuel
					charge)
					KL 01-U2968,
					Vehicle No(fuel
					charge)

						KL 01-BD-5274 Fuel charge KL 01-U-2898 Not a GST bill ( Nova travels) Fuel charges settled in Tem Adv for Rs.23430/- it is seen that supporting bill are submitted only of Rs.22430/- .hence Excess payment of Rs.1000/- should be recovered. And also it is seen that fuel charges claimed fo various vehicles, it is Irregular and should be Explained.
3	3350 9 236 237 238 235 101370 MEW/486/2024	14-06-24 21-06-24 10-06-24 10-06-24 25-06-24 07-06-24 20-06-24 27-06-24	68 of sep 2024	438084dtd: 18-04-24	1000 300 8850 10800 9200 9500 220 9500	Not a GST bill not a GST bill not a GST bill not a GST bill not a GST bill not a GST bill not a GST bill not a GST bill
4	213 215 201 216 219 10 11 12 nil nil 1166	22-05-24 28-05-24 06-05-24 28-05-24 04-06-24 27-03-24 18-05-24 01-06-24 30-05-24 13-05-24 10-06-24	69 of sep 2024	438076dtd: 04-06-24	14400 8900 15800 10800 5600 650 1800 1800 15000 1250 200	not a GST bill not a GST bill not a GST bill not a GST bill not a GST bill not a GST bill not a GST bill not a GST bill KL-01 U 2968 vehicle hiring charge for EMU unit for 1 month , not a GST bill not a GST bill not a GST bill
5	nil nil nil	27-05-25 23-05-25 20-05-25	58 of July 2025	463551dtd: 14-05-25	500 1500 1000	FUEL CHARGE (Not enough specification of this Vehicle)

	nil	17-05-25			1000	fuel charge
	nil	10-05-25			1500	fuel charge
	nil	15-05-25			1500	fuel charge
	nil	09-05-25			1000	fuel charge
	nil	22-05-25			1000	fuel charge
	nil	19-05-25			1000	fuel charge
	nil	23-05-25			1000	fuel charge
	nil	07-05-25			1000	fuel charge
	nil	21-04-25			1000	fuel charge
	nil	23-04-25			1500	fuel charge
	nil	23-04-25			1500	fuel charge
	nil	not visible			1000	fuel charge
	nil	23-04-25			1000	fuel charge
	nil	23-04-25			1500	fuel charge
	nil	26-06-25			1500	fuel charge
	nil	24-04-25			1000	fuel charge
	nil	06-05-25			1000	fuel charge
	nil	21-04-25			15000	fuel charge
	nil	15-03-25			15000	fuel charge
		15-04-25				not a GST Bill , hired for 15-3-2025 to 15-4-2025 without fuel charge and driver
						not a GST Bill , hired for 15-4-2025 to 15-5-2025 without fuel charge and driver
6	1093	10-07-25	59 of July 2025	463576dtd: 04-07-25	12150	Not a GST bill
	1092	28-06-25			34700	Not a GST bill
	11941	26-06-25			880	Not a GST bill
	84431	15-07-25			260	Not mentioned the pourpuse in details
	1965	14-07-25			1320	
	1461	03-06-25			8000	Not a GST bill
	1463	12-06-25			4000	Not a GST bill
	1472	22-06-25			12500	Not a GST bill
	1291	01-07-25			230	Not a GST bill
	230	05-07-25			575	Not a GST bill
	232	10-07-25			345	Not a GST bill
	nil	06-07-25			3329	Not a GST bill
	nil	14-07-25			1000	vehicle number not entered
	nil	08-07-25			1500	fuel charge
	nil	27-06-25			1500	fuel charge
	nil	03-07-25			1000	fuel charge

	nil	not			1500	fuel charge
	nil	visible			1000	fuel charge
	nil	01-07-25			1000	not visible
	nil	02-07-25			1000	fuel charge
	762	08-07-25			4319	fuel charge
	nil	13-06-25			1000	fuel charge
		11-07-25				vehicle number and purpose not mentioned and also not a GST bill
						fuel charge
7	398	24-06-25	60 of	463565 dtd:	3500	not a GST Bill
	397	24-06-25	July	16-06-25	10440	not a GST Bill
	399	24-06-25	2025		2500	not a GST Bill
	1091	14-05-25			2500	not a GST Bill
	544	02-05-25			945	not a GST Bill
	1089	10-06-25			4200	not a GST Bill
	767	16-06-25			7700	not a GST Bill
	1216	23-06-25			540	not a GST Bill
	11641	12-06-25			520	not a GST Bill
	nil	27-06-25			1000	fuel charge
	nil	16-06-25			3850	vehicle number not entered
	nil	23-06-25			1000	FUEL CHARGE
	nil	13-06-25			1000	fuel charge
	nil	16-06-25			1500	fuel charge
	nil	25-06-25			1000	fuel charge
	nil	19-06-25			4800	fuel charge
	nil	23-06-25			2500	WELDING WORK
	nil	23-06-25			8500	Labour charge
	354	22-05-25			200	valve complaint and gas welding at nettayam pump house replacement of pump no.3 at Aruvippuram pump house pumping unit
						not a GST BILL
8	521	06-05-25	61 of	463558 dtd:	515	not a GST bill
	1465	26-05-25	July	30-05-25	5200	not a GST bill
	1467	26-05-25	2025		13000	not a GST bill
	935	09-05-25			120	not a GST bill
	1082	19-05-25			2350	not a GST bill
	1083	22-05-25			2600	not a GST bill

	nil	20-05-25			100	not a GST bill
	956	03-05-25			200	not a GST bill
	1081	13-05-25			4450	not a GST bill
	1084	28-05-25			4000	not a GST bill
	11328	26-05-25			500	not a GST bill
	1087	04-06-25			900	not a GST bill
	1086	31-05-25			3600	not a GST bill
	1085	31-05-25			12350	not a GST bill
	693	26-04-25			90	item and purpose not defined
	6739	01-07-25			500	not a GST bill
	241	13-05-25			5200	not a GST bill ,
	11	15-02-25			15000	vehicle number not mentioned
	1	11-06-25			2250	not a GST bill, It is irregular
	nil	21-05-25			3000	not a GST bill
	278	14-05-25			14500	not a GST bill, It is irregular
	not visible	not visible			1000	not a GST bill
	not visible	visible			1000	not a GST bill
	not visible	30-05-25			1000	not a GST bill
	not visible	29-05-25			1000	not a GST bill
	not visible	not visible			1000	fuel charge
	not visible	visible			1000	fuel charge
	not visible	not visible			1000	fuel charge
	not visible	visible			1000	fuel charge
	not visible	27-05-25			1000	fuel charge
	not visible	27-05-25			1000	fuel charge
	not visible	31-05-25			1500	fuel charge
	not visible	24-05-25			1500	fuel charge
	not visible	not visible			1500	fuel charge
		visible				fuel charge
		not visible				fuel charge
		visible				fuel charge
		12-06-2025				fuel charge
9	1111	26-03-25	65 of	463511dtd:	745	Not a GST Bill
	1082	28-02-25	may	01-03-25	160	Not a GST Bill
	9389	25-02-25	2025		260	Not a GST Bill
	9467	01-03-25			210	Not a GST Bill
	171	21-			1000	Not a GST Bill
	1376	022025			180	Not a GST Bill
	229	05-03-25			330	Not a GST Bill
	nil	01-03-25			1000	
	nil	14-03-25			1500	Fuel
	nil	not visible			1000	Fuel
	nil	visible			1500	Fuel
		05-03-25				

	nil	15-03-25			1000	Fuel
	nil	02-03-25			1000	Fuel
	nil	18-02-25			1000	Fuel
	nil	01-03-25			1000	Fuel
	nil	28-02-25			1000	Fuel
	nil	08-02-25			1000	Fuel
	nil	not			1000	Fuel
	nil	visible			1000	Fuel
	nil	20-02-25			1000	Fuel
	nil	10-03-25			1000	Fuel
	nil	03-03-25			1000	Fuel
	nil	27-02-25			1000	Fuel
	nil	24-03-25			1000	Fuel
	nil	22-03-25			1000	Fuel
	nil	19-03-25			1000	Fuel
	nil	18-03-25			1000	Fuel
	nil	27-03-25			1000	Fuel
	nil	15-03-25			1000	Fuel
	nil	02-04-25			1500	Fuel
	nil	not			1000	Fuel
	7510	visible			1000	Fuel
	224	03-04-25			2000	Fuel
	15998	02-04-25			1230	Fuel
	Nil	not			1020	Fuel
	343	visible			7700	Fuel
	548	22-03-25			50	Fuel
	1661	26-03-25			700	Fuel
	1448	03-04-25			3800	Fuel
		19-02-25				Fuel
		not				Fuel
		entered				Fuel
		28-01-25				not entered the vehicle
		30-12-24				number
		15-02-25				not entered the vehicle
						number
						Not a GST Bill
						Not a GST Bill
						Not a GST Bill
						Not a GST Bill
						Not a GST Bill
<b>10</b>	371	20-02-25	66 of	463531dtd:	14620	Not a GST Bill
	372	21-02-25	may	09-04-25	4000	Not a GST Bill
			2025			



	MEW/145/ 1432 nil nil nil 3223 3295 3349 nil nil nil nil 1427 1437 1436	21-11-24 11-11-24 28-11-24 not visible not visible 18-11-24 31-07-24 05-08-24 not visible 12-11-24 16-11-24 21-11-24 25-10-24 18-11-24 13-11-24			15500 1000 1500 1000 1500 1000 1100 2000 1000 2000 1000 1000 8400 7200 10500	submitted Not a GST Bill Not a GST Bill Not a GST Bill Not a GST Bill FUEL CHARGE FUEL CHARGE FUEL CHARGE FUEL CHARGE FUEL CHARGE FUEL CHARGE FUEL CHARGE FUEL CHARGE FUEL CHARGE FUEL CHARGE FUEL CHARGE FUEL CHARGE Not a GST BILL Not a GST BILL Not a GST BILL
13	331 332 333 334 07 nil nil 510 nil nil 228 1439 1442 1456 3130 1696 3554 not visible not visible not visible not visible not visible not visible	02-12-24 04-12-24 04-12-24 08-12-24 18-11-24 13-12-24 13-12-24 16-11-24 nil 10-12-24 30-09-24 30-11-24 16-12-24 10-12-24 11-12-23 18-12-24 20-12-24 not visible not visible visible 16-12-24 11-12-24 06-12-24	45 of April 2025	438224dtd: 12-12-24	2600 6900 12600 13200 15000 240 200 150 1800 335 280 13800 6000 11300 1000 1000 1000 1000 1000 1000 1500 1000 1000 1000	Not a GST BILL Not a GST BILL Not a GST BILL Not a GST BILL Not a GST Bill, hand receipt for rent of vehicle no.KL 01 U 2968 without driver and fuel Not a GST BILL Not a GST BILL Not a GST BILL Consignment number- D33326528, BILL is irragular- date and other details written with pencil not a GST bill , details not mentioned Not a GST BILL Not a GST BILL Not a GST BILL Not a GST BILL KL 01 U 2968 FUEL CHARGE

	not visible	07-12-24			1000	KL 01 U 2968 FUEL
	not visible	13-12-24			1000	CHARGE
	not visible	26-12-24			1000	KL 01 U 2968 FUEL
	3330	21-11-24			1000	CHARGE
	356299	30-11-24				not visible
		27-11-24				not visible
						KL 01 U 2968 FUEL
						CHARGE
						KL 01 BD 5274
						FUEL CHARGE
						not visible
						not visible
						KL 01 U 2968 FUEL
						CHARGE
						KL 01 U 2968 FUEL
						CHARGE
						KL 01 BD 5274
						FUEL CHARGE
						KL 01 U 2968 FUEL
						CHARGE
						KL 01 U 2968 FUEL
						CHARGE
<b>14</b>	nil	28-12-24	46 of	438232dtd:	2000	Not a GST BILL, rent
	NIL	20-12-24	April	04-01-25	10500	for 2 months
	8458	10-01-25	2025		3265	Not a GST BILL,
	6933	11-01-25			955	toward 200mm saddle
	6639	10-01-25			4255	weaving for kallara
	322	11-01-25			8000	section & buying
	325	10-03-25			1800	rubber c(2 nos) for
	1334	10-01-			1150	medical collage
	248	202			1490	section
	4471	18-01-25			1700	Not a GST
	4467	04-01-25			3299	BILL(engine oil,
	8	03-01-25			15000	cotton etc..)
	525	17-12-24			150	automobile parts
	99147	06-12-25			1000	spareparts of bike /
	not visible	10-01-25			2000	vehicle (no vehicle
	17358	07-01-25			1500	number)
	not visible	27-12-24			1000	Not a GST BILL, (no
	85677	30-12-24			1000	vehicle number)
	308868	19-12-24			1000	engine oil, gear oil
	5040	07-01-25			1000	etc...
	not visible	16-01-25			1000	Not a GST BILL, (no
	nil	not			not	vehicle number) item
					visible	not specified
						not a GST bill

	nil nil nil	visible 20-01-25 16-01-25 20-01-25 not visible			1000 1000 1000 not visible	(Estimate copy attached) item irregular No vehicle number, vehicle parts bought purpose not specified  purpose not specified vehicle rent (period doesn't specified) KL 01 U 2968(without driver & petrol) Not a GST BILL KL 01 U 2968 FUEL CHARGE not visible KL 01 BD 5274 FUEL CHARGE KL 01 U 2968 FUEL CHARGE KL 01 BD 5274 FUEL CHARGE KL 01 U 2968 FUEL CHARGE KL 01 U 2968 FUEL CHARGE not visible KL 01 BD 5274 FUEL CHARGE KL 01 BD 5274 FUEL CHARGE KL 01 U 2968 FUEL CHARGE not visible
15	338 339 340 341 342 356 357 359 360 9 9089 nil	20-12-24 20-12-24 22-12-24 22-12-24 22-12-24 16-01-25 16-01-25 16-01-25 16-01-25 15-01-25 10-02-25 30-01-25	47 of April 2025	463492 dtd: 04-02-25	13240 6700 4800 6520 4220 9840 11310 13940 17720 15000 520 510	Not a GST BILL Not a GST BILL Not a GST BILL Not a GST BILL Not a GST BILL Not a GST BILL Not a GST BILL Not a GST BILL Not a GST BILL Not a GST BILL, VEHICLE RENT CHARGE FROM 15-

	8677	22-01-25			260	12-2024 TO 15-01-
	150	27-12-24			200	2025) KL 01 U 2968
	737153	17-02-25			1000	not a GST bill
	not visible	22-01-25			1000	Not a GST BILL
	6444	14-02-25			1600	Not a GST BILL
	not visible	05-02-25			1000	Not a GST BILL
	600170	01-02-25			1000	KL 01 U 2968 FUEL
	not visible	not			not	CHARGE
	not visible	visible			visible	KL 01 U 2968 FUEL
	not visible	not			1000	CHARGE
	not visible	visible			1000	KL 01 U 2968 FUEL
	25094	30-01-25			1000	CHARGE
	7537	27-01-25			2000	KL 01 U 2968 FUEL
	346446	27-01-25			1000	CHARGE
	95188	27-01-25			1000	KL 01 BD 5274
	not visible	11-02-25			1600	FUEL CHARGE
	not visible	10-02-25			1000	not visible
	not visible	07-02-25			1500	not visible
	nil	05-02-25			1000	KL 01 BD 5274
	nil	30-01-25			1000	FUEL CHARGE
		08-01-25			6500	KL 01 BD 5274
		05-01-25			4000	FUEL CHARGE
						KL 01 BD 5274
						FUEL CHARGE
						KL 01 BD 5274
						FUEL CHARGE
						KL 01 U 2968 FUEL
						CHARGE
						KL 01 BD 5274
						FUEL CHARGE
						KL 01 U 2968 FUEL
						CHARGE
						KL 01 BD 5274
						FUEL CHARGE
						KL 01 BD 5274
						FUEL CHARGE
						HAND RECIEPT for
						labour charge
						Irakyode pump house
						hand receipt towards
						welding work & tools
						rent Aruvipuram
						pumphouse
<b>16</b>	4	21-08-24	35 of	438126 dtd:	15000	Not a GST BILL,
	233	22-08-24	Oct	07-08-24	500	zRent of vehicle
			2024			No.KL 01 U 2968

	679	02-08-24			640	period not specified.,
	260	27-07-24			12200	selected quotation is
	7399	14-08-24			1000	not incorporated in the
	1872	Nil			1000	settled vouchers.
	5044	22-08-24			2000	not a GST bill
	3397	23-08-24			1000	not a GST bill
	not visible	not			1000	not a GST bill
	not visible	visible			1000	KL 01 BD 5274
	not visible	not			not	FUEL CHARGE
	not visible	visible			visible	KL 01 BD 5274
	3231	not			not	FUEL CHARGE
	4877	visible			visible	KL 01 BD 5274
	2766	not			1000	FUEL CHARGE
	Nil	visible			1000	Vehicle number is not
	655	22-08-24			1000	entered
	Nil	14-08-24			1000	not visible
	874	10-08-24			1500	KL 01 BD 5274
	858	08-08-24			7250	FUEL CHARGE
		12-08-24			14670	not visible
		27-07-24			12407	not visible
		12-07-24				Vehicle number is not
		13-07-24				entered
						KL 01 U 2968 FUEL
						CHARGE
						Vehicle number is not
						entered
						KL 01 U 2968 FUEL
						CHARGE
						KL 01 BD 5274
						FUEL CHARGE
						Not a GST bill, hand
						receipt received from
						Biju P for chaging
						panel board &
						making strater cabin
						&alteration work ant
						rent of tools
						not a GST bill
						not a GST bill
<b>17</b>	546	19-07-24	37 of	438115dtd:	420	not a GST bill
	4	23-07-24	Oct	23-07-24	250	not a GST bill
	33	19-07-24	2024		610	not a GST bill
	MEW/65	24-07-24			12300	not a GST bill
	NIL	06-07-24			27500	not a GST bill, there is
	NIL	25-07-24			90000	no vehicle

	MEW/72 MEW/73 5141 5594 17074 4408 9688  5574 831694 19422 3708	29-07-24 29-07-24 27-07-24 22-07-24 24-07-24 29-04-24 22-07-24  25-06-24 07-06-24 20-07-24 12-06-24			23603 13000 1000 1140 1000 1000 1000  500 2000 890 500	number.fund used for TaTa mobile vehicle body cabine work not a GST bill. Vellanad pump house steel shed construction work not a GST bill  not a GST bill there is No vehicle number. 890 KL 01 BD 5274 FUEL CHARGE there is No vehicle number. there is No vehicle number. there is No vehicle number. there is No vehicle number. there is No vehicle number. KL U 6968 there is No vehicle number. KL 01 U 2968 FUEL CARGE
18	902 261 271 274 277 276 GLSB24175 3468 MEW/101 MEW/98 MEW/14 76 not visible not visible 81536 3296 859 1007 not visible	10-08-24 07-08-24 Nil 02-09-24 02-09-24 02-09-24 06-08-24 29-08-24 05-09-24 05-09-24 09-09-24 18-09-24 not visible not visible 06-09-24 03-09-24 07-09-24	36 of oct 2024	438146dtd: 04-09-24	920 4600 6500 4300 4350 6600 550 400 13500 15500 53100 175 1000 1000 1000 1000 1500 1000 1000	Not a GST bill Not a GST bill Not a GST bill Not a GST bill Not a GST bill Not a GST bill Not a GST bill Not a GST bill Not a GST bill Not a GST bill Not a GST bill Not a GST bill Not a GST bill not visible not visible not entered the vehicle number not entered the vehicle number KL 01 BD 5274 FUEL CHARGE

	Nil not visible 3156 9142 2022	31-08-24 not visible 09-09-24 not visible 29-08-24 12-09-24 10-09-24			1000 1000 1000 1000 1000	KL 01 U 2968 FUEL CHARGE not visible not entered the vehicle number not visible KL 01 BD 5274 FUEL CHARGE not entered the vehicle number KL 01 U 2968 FUEL CHARGE
19	79 59 852 449 3145 NIL 582 607	24-09-24 24-08-24 07-09-24 02-04-24 27-09-24 19-09-24 26-09-24 Nil	71 of Dec 2024	438167dtd: 23-09-24	180 420 245 200 1500 14500 997 33000	Not a GST bill Not a GST bill Not a GST bill Not a GST bill Engine oil is purchased vehicle number is not entered Not a GST bill a hand receipt for 15 HP Kirloskar (1550) motor rewinding (Rpm 2800) andterminal replacing charge Not a GST bill Not a GST bill
20	2302 434 615 472 Nil not visible not visible not visible 1903 41094 7283 287999 not visible not visible not visible not visible	18-10-24 19-07-24 Nil 13-10- 2024 20-10-24 not visible not visible not visible 29-09-24 09-10-24 08-10-24 22-10-24	72 of Dec 2024	438181dtd: 17-10-24	1690 546 65300 245 2972 1000 1000 1000 2000 1000 1000 1000 not visible not visible not visible	Not a GST bill Not a GST bill Not a GST bill, rewinding charges for 60 HP Motor Not a GST bill Not a GST bill not visible the vehicle number KL 01 U 2968 FUEL CHARGE KL 01 BD 5274 FUEL CHARGE KL 01 U 2968 FUEL CHARGE KL 01 U 2968 FUEL CHARGE

	not visible 7407 11428 82461 5916 11113 not visible	not visible not visible not visible not visible not visible not visible not visible 04-10-24 01-10-24 04-10-24 25-09-24 26-09-24 27-09-24			not visible 1000 not visible 1500 1000 1000 1000 480 1000	KL 01 BD 5274 FUEL CHARGE KL 01 U 2968 FUEL CHARGE not visible not visible not visible not visible not visible KL 01 U 2968 FUEL CHARGE KL 01 U 2968 FUEL CHARGE Not a GST bill KL 01 U 2968 FUEL CHARGE
21	295 296 301 307 308 262 06 05 318 not visible not visible 12248 44953 not visible not visible	12-09-24 20-09-24 07-10-24 16-10-24 16-10-24 17-10-24 21-10-24 20-09-24 28-10-24 19-10-24 not visible visible 28-10-24 25-10-24 not visible not visible not visible	73 of Dec 2024	438188dtd: 01-11-24	6500 3500 5270 8000 4300 1600 15000 15000 1000 1000 2000 1000 1000 1000 1000	not a GST BILL NOT A GST BILL Not a GST bill Not a GST bill Not a GST bill Not a GST bill Receipt of Rent charge of vehicle no. KL-01-U 2968 period not mentioned Receipt of Rent charge of vehicle no. KL-01-U 2968 period not mentioned, pencil marking not a GST bill, all marking are with pencil, irregular bill KL 01 U 2968 FUEL CHARGE NOT Visible KL 01 U 2968 FUEL CHARGE KL 01 U 2968 FUEL CHARGE not visible

						not visible
22	46	07-07-24	62 of	463584dtd:	2950	Not a GST bill
	49	06-07-25	sep	28-07-25	1750	Not a GST bill
	373	30-07-25	2025		250	not a GST bill KL 01
	515	19-07-25			90	BD 5274
	514	19-07-25			294	Not a GST bill
	nil	11-07-25			70	Not a GST bill
	1094	15-07-25			15000	Estimate , not a GST bill
	2345	02-08-25			760	Not a GST bill
	296	06-08-25			460	Not a GST bill
	2439	06-08-25			250	Not a GST bill
	119	06-08-25			1100	Not a GST bill
	7	06-08-25			2500	Vehicle number not entered
	6	06-08-25			7800	
	nil	06-08-25			35	Not a GST bill
	109	06-08-25			945	Not a GST bill
	HPR-3591	05-07-25			5600	Not a GST bill
	Nil	05-07-25			3500	Not a GST bill
	6698	31-07-25			1000	standered room-2 ,
	Aug-500-400	09-08-25			1500	rent for 1 day claimed
	25080413315	04-08-25			not visible	in TA (16/06/2025to
	Aug-130	01-08-25			1000	17/06/2025) 2
	25072904772	29-07-25			1000	persons
	25072609734	26-07-25			1000	triple bedroom-1 ,
	not visible	04-08-25			1000	room rent claimed in
	not visible	29-09-25			1000	TA (04/07/205 to
	not visible	26-07-20025			1000	05/07/205) 3 Persons
	973	18-07-25			1000	KL 02 U 9558 FUEL
	not visible	06-08-25			999	CHORAGE
	04	15-07-25			1500	KL 01 BD 5274
	02	15-05-25			1000	FUEL CHARGE
	nil	nil			15000	KL 02 U 9558 FUEL
	nil	15-06-25			15000	CHORAGE
	nil	nil			5000	KL 02 U 9558 FUEL
					14500	CHORAGE
					3000	KL 02 U 9558 FUEL
						CHORAGE
						KL 02 U 9558 FUEL
						CHORAGE
						KL 01 BD 5274
						FUEL CHARGE
						KL 01 BD 5274
						FUEL CHARGE
						KL 01 BD 5274
						FUEL CHARGE

						<p>KL 02 U 9558 FUEL CHARGE not visible</p> <p>Receipt of Rent charge of vehicle no. KL-02-U 9558 period fom 15-06-2025 to 14-07-2025 not a GST bill</p> <p>Receipt of Rent charge of vehicle no. KL-02-U 9558 period fom 15-05-2025 to 14-06-2025 not a GST bill</p> <p>Expence of 3 members- food, Room rent &amp; other expense, not a GST bill, (white paper entry)Not certified by these indivituals.The PERIOD NOT Specified</p> <p>Food, toll,loading &amp; unloading, local trip,miscellenious. Not a GST bill(WHITE Paper writing)period 15-06-2025 to 18-06-2025</p> <p>food &amp; other expence.time period not specified. (white paper writing)</p>
23	788	13-08-25	64 of	961965dtd:	290	not a GST bill
	70	13-08-25	sep	19-08-25	2543	NOT a GST BILL.
	2735	22-08-25	2025		780	Estimate only
	124	23-08-25			340	not a GST bill
	nil	19-07-25			1000	not a GST bill
	412418	23-07-25			1000	KL 01 BD 5274
	409274	17-07-25			1000	FUEL CHARGE
	nil	06-07-25			3330	KL 01 BD 5274
	785298	05-08-25			1000	FUEL CHARGE
	2327950	16-07-25			1000	KL 01 BD 5274
	4403	19-08-25			640	FUEL CHARGE

42622	21-08-25	1500	No vehicle number
370337	11-08-25	1500	KL 01 BD 5274
521227	13-08-25	1000	FUEL CHARGE
not visible	11-07-25	1000	KL 02 U 9558 FUEL
not visible	23-08-25	1000	CHaRAGE
not visible	19-08-25	1500	Vehicle number not
133017	18-08-25	1000	entered
546794	20-08-25	1500	KL 01 BA 2252 fuel
142999	16-08-25	1500	charge
368497	07-08-25	1000	KL 01 BA 2252 fuel
H8752	18-08-25	1000	charge
663803	12-08-25	1500	KL 01 BA 2252 fuel
404308	05-08-25	1500	charge
not visible	06-08-25	1000	KL 01 BD 5274
181594	23-08-25	1500	FUEL CHARGE
332	25-07-25	2200	KL 01 BD 5274
327	21-07-25	7200	FUEL CHARGE
325	18-07-25	8800	KL 01 BA 2252 fuel
329	04-08-25	12000	charge
333	22-07-25	5800	KL 01 BD 5274
336	21-07-25	6000	FUEL CHARGE
1328	21-08-25	12200	KL 01 BD 5274
03	15-08-25	230	FUEL CHARGE
11	13-08-25	8986	KL 01 BA 2252 fuel
nil	nil	16100	charge
nil	nil	4500	KL 01 BA 2252 fuel
02	21-08-25	9500	charge
nil	nil	2500	KL 01 BA 2252 fuel
03	24-08-25	4500	charge
		4500	KL 01 BD 5274
		2800	FUEL CHARGE
			KL 01 BA 2252 fuel
			charge
			KL 01 BA 2252 fuel
			charge
			KL 01 BA 2252 fuel
			charge
			not a GST bill
			not a GST bill
			not a GST bill
			not a GST bill
			not a GST bill
			not a GST bill
			not a GST bill
			KL 01 BD 5274 (spare
			parts) not a GST bill
			not a GST bill

						Labour charge (without date & invoice number) no certification Labour charge (without date & invoice number) no certification Labour charge , not a GST Bill , no certification  hand receipt towards Labour charge at kalathara pump house hand recipt- labor charge carrying bleaching power at perumala
<b>TOTAL</b>						<b>- 20,66,685/-</b>

INTERNAL AUDITOR