

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

Tel. 0471-2738300
Consumer Helpline Number
1916 [24X7] [Toll Free]
1916cckwa@gmail.com



KERALA WATER AUTHORITY

Jalabhavan
Thiruvananthapuram – 695033
Kerala - India

File No. KWA-JB/9899/2025-DA3(AUDIT)

Dated: 06-01-2026

UIN:IAR/06/2025-26

KERALAWATERAUTHORITY Internal Audit Wing - Internal Audit Report **Project Division Thiruvananthapuram**

Team Members

1. Sri.Sunil Augustine, Internal Auditor.
2. Smt. Indulekha S, Divisional Accounts Officer.
3. Smt. Rehna V Kamal , Divisional Accounts Officer
- 4.Sri. Deepak Nair P, Head Clerk.

Part-1

A. Introduction

An internal audit of the **Project Division, Thiruvananthapuram**, Kerala Water Authority (KWA), was conducted from **21/10/2025 to 31/10/2025**, covering the financial year **01/04/2019 to 31/03/2025**.

The **Project Division, Thiruvananthapuram** executes various water supply and sewerage schemes across Thiruvananthapuram District under funding heads such as:

- Jal Jeevan Mission (JJM)
- Atal Mission for Rejuvenation and Urban Transformation (AMRUT)
- Kerala Infrastructure Investment Fund Board (KIIFB)
- National Bank for Agriculture and Rural Development (NABARD)
- State Plan

- Deposit works

Upon successful completion of works, including trial run, commissioning, and rectification of defects during the defect liability period, the schemes are handed over to the concerned maintenance divisions, such as Public Health Divisions or Head Works Divisions, for operation and maintenance.

The **Executive Engineer** is the Head of the Division and holds overall responsibility for project planning, execution, quality control, contractor bill processing, timely completion, and supervision of subordinate offices.

The Division operates with **four Project Sub Divisions** under its jurisdiction (namely Project Sub Division No. 1, No. 2, No. 3, and No. 4, Thiruvananthapuram), each headed by an Assistant Executive Engineer, to facilitate effective implementation, supervision, and monitoring of ongoing works.

This audit aimed to verify compliance with tender conditions and Notice Inviting Tender (NIT) specifications, financial propriety, quality of execution, adherence to handover procedures, and overall supervisory effectiveness in selected completed and ongoing schemes. The audit involved scrutiny of work files, measurement books, contractor bills, site inspection reports, and related correspondence to assess potential lapses in execution and certification stages.

Local Audit of AG

The Local Audit Wing of the Office of the Accountant General (A.G.), Kerala, has conducted audit of the accounts and transactions of **Project Division, Thiruvananthapuram** up to the period ending **31.03.2024**.

As per the records verified during the current internal audit, **a total of 38 audit paragraphs (paras)** raised by the A.G.'s Local Audit Wing remain unsettled as on the date of this audit (December 2025).

The continued pendency of these 38 paras is viewed seriously, as it contravenes the explicit instructions contained in the **Kerala Water Authority Audit Manual** and the guidelines issued by the Accountant General from time to time, which mandate prompt settlement of audit objections through submission of reasoned replies, supporting documents, and rectification reports within the stipulated time frame.

Persistent delay in settling A.G. audit paras not only attracts adverse comments in subsequent A.G. Inspection Reports but also reflects poorly on the administrative and financial discipline of the Division

B.Officers In Charge.

Attached as **Appendix A.**

C.Financial Analysis

Year	2022-23	2023-24	2024-25
Establishment Expenses	Rs.30838052/-	Rs.30468343/-	Rs.35507635/-

Contingency Expenses	Rs.3945913/-	Rs.4290727/-	Rs.4180278/-
Capital Expenditure	Rs.2873750217/-	Rs.2752979516/-	Rs.1679808323/-

D. Objective and Scope of Audit

The audit aimed to examine:

- Effectiveness of internal control mechanisms
- Compliance with KWA Act, KPWA Code, KFC, Government Orders and Circulars
- Financial propriety and contract management.
- Proper accounting of receipts and expenditure

The audit covered:

- Works and agreements
- Cash book, bank accounts and deposits
- Bills, Vouchers and registers
- Establishment records
- Centage charge and interest
- Advances and liabilities

Part II

A.Major Irregularities

NIL

B.Internal Control Mechanism

I. .Parking of Funds

On verification of the cashbook as on 31/03/2025, it is noticed that huge amount of funds has been parked in various accounts maintained by the Division .

Sl.No	Bank A/C No	Closing Balance in bank statement as on 31/03/2025	Description of Accounts
1	67087133726	7935504	Estt
2	67161250234	16995244	StatePlan
3	67366848611	74749440	AMRUT
4	38391190491	127782	DRW
5	67216605879	3326108	KIIFB
6	67130805443	37319	Not known
7	13740100098645	64948484	AMRUT II
8	13740100076524	126839738	URBAN AGLO

In view of the above the amount unnecessarily parked may be transmitted to HO account immediately. Keeping the huge amount is highly irregular and needs explanation.

II.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 Project Division Thiruvananthapuram 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. 42.3 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 laps mentioned above. The following security documents are found time barred and unclaimed.

Security Deposits				
SL.No.	Name of contractor	Name of instrument	Bank/ Treasury/Others	Amount
1	Narayanan kutty b	No.JL0609636 dtd:02-03-2021	treasury	41000
2	Rajraheem n	7L0619196dtd:08-06-2021	treasury	14200
3	Thankappan T	Jl0696942 dtd: nil	treasury	180500
4	Anand water meter manufacturing company	JL0752986 DTD:NIL	treasury	165600
5	RAJRAHEEM N	JL0742226 DTD:NIL	treasury	18800
6	SHIBU MS	JL0743092 DTD:NIL	treasury	9800
7	CHANDRASEKHARAN K	JL1196126 DTD:NIL	treasury	16000
8	RAJAN M	JL1627265 DTD:NIL	SBT	185000
9	RAJAN M	No. NIL DTD: NIL	SBT	185000
10	SOMAN NAIR	JL1628639DTD:17-03-2022	treasury	267600
11	MANOHARAN D	JL1628834DTD:30-03-2022	treasury	128200
12	RAJAN M	JL1735519DTD:28-04-2022	treasury	7000
13	PRAKASH SR	JL1441629DTD:18-06-2022	treasury	162400

14	JACOB GEORGE	JL1457161DTD:17-08-2022	treasury	74000
15	RAJU S	JL1435138DTD:27-08-2022	treasury	231600
16	RAJU S	JL1435139DTD:27-08-2022	treasury	223900
17	ANIL KUMAR D	JL0629432DTD:03-09-2021	treasury	2274000
18	SURESH	JL1646530DTD:08-11-2022	treasury	53600
	Total			4238200
		B G		
1	DILEEP P	NO.NIL	SBT KADAKAVO OR	15,00,000
2	CHICAGO CONST RUCTION	NIL	SBT PAPANAMC ODE	11,27,217
3	CHICAGO CONST RUCTION	NIL	SBT PAPANAMC ODE	22,34,277
4	CHICAGO CONST RUCTION	NIL	SBT PAPANAMC ODE	1162500
5	CHICAGO CONST RUCTION	7003013BG0000020DTD:06 -05-2013	SBT PAPANAMC ODE	5350642
6	N RAJAN	7002014BG0000009DTDNI L	SBT POOJAPURA	1850000
7	M/S .KERALA ST ATE CONSTUCTI ON LTD	IBG55743 DTD:25-09-2014	FEDERAL BANK KANJIKUZH	1436997
8	DIVYA BUSINESS SYSTEM	0119BG000012017DTD10-0 1-2017	SOUTH INDIAN BANK	20607
9	CHICAGO CONST RUCTIO	IBG85089 DTD:17-03-2018	FEDERAL BANK SASTHAMANGA LAM	1684382
10	N ANILKUMAR	7029525BG0B00001DTD N IL	SBI	2003530
	Total			13508658

Non- renewal of Bank Guarantees

It is noticed from the BG register that certain BGSs submitted for the execution of the works were not renewed within the stipulated time .The status of the work for which the non -renewed BGs to be brought to Audit and also brought to the notice that the mandatory entries are not made in BGs register Hence it shall be corrected and intimated.

Action to be taken for forfeit of securities and the credit the same Non-Operative account of KWA and intimate to Audit.

III. . 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 10% of the estimate amount in the case of LSGs and ordered to continue the existing rate 13.78% or at applicable rate in the case of 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 for the period from 2022-2023 to 2024-2025 is furnished below.

Financial Year	Deposited by	Deposited Amount	Centage Charge calculated @(12.5% to 13.78%)
2022-2023	LSGDs	120679236/-	15084905/-
2023-2024	LSGDs	10916063/-	1364508/-
2024-2025	LSGDs	39999998/-	5511999/-
2024-2025	Panchayath	948455/-	130697/-
Total		17,25,43,752	2,20,92,109

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.TheCentage charges for the previous periods may also be calculated, initiate corrective measures and intimated to audit.

IV. Medical reimbursement –Irregularly admitted claims

(1)Sanction of medical reimbursement claims to bogus/inadmissible bills

The MD, KWA has issued a Circular vide No.KWA/HO/E11-6207/2015 dated 29.11.2019 in connection with the reimbursement of OP medical bills.The Circular contained instructions to regulate the wrong trend in claiming medical reimbursement using medical prescriptions in violation to the Medical reimbursement Rules, especially under Ayurvedic and Homoeo systems.Instructions were issued through this Circular regarding the admissibility of medical bills.

On verification of the passed medical bills of Project Division, Thiruvananthapuram, it is noticed some bogus bills submitted by Smt. SheriaBabuSherief, Divisional Accounts Officer, were admitted without observing the Rules.

Proceedings No. KWA/PD-T/AB3/105/09 dated 18.05.2022 of the Exe EngineerCBV No. 29 of 03/2024

SI No.	Name of incumbent	Designation	Bill No& Date	Name of Supplier	Amount
1	SmtSheriaBabuSherief	Divisional Accounts Officer	007 dated 05.10.2021	Arya Vaidya Pharmacy, Coimbatore, AgencyThevara	Rs. 2600/-
2	SmtSheriaBabuSherief	Divisional Accounts Officer	032 dated 20.10.2021	Arya Vaidya Pharmacy, Coimbatore, Agency Thevara	Rs. 3270/-
3	SmtSheriaBabuSherief	Divisional Accounts Officer	055 dated 02.11.2021	Arya Vaidya Pharmacy, Coimbatore, AgencyThevara	Rs. 2665/-
4	SmtSheriaBabuSherief	Divisional Accounts Officer	065 dated 06.11.2021	Arya Vaidya Pharmacy, Coimbatore, AgencyThevara	Rs. 3270/-
5	SmtSheriaBabuSherief	Divisional Accounts Officer	088 dated 20.11.2021	Arya Vaidya Pharmacy, Coimbatore, AgencyThevara	Rs. 2665/-
6	SmtSheriaBabuSherief	Divisional Accounts Officer	097 dated 22.11.2021	Arya Vaidya Pharmacy, Coimbatore, Agency Thevara	Rs. 2935/-
7	SmtSheriaBabuSherief	Divisional Accounts Officer	123 dated 07.12.2021	Arya Vaidya Pharmacy, Coimbatore, AgencyThevara	Rs. 2726/-
8	SmtSheriaBabuSherief	Divisional Accounts Officer	131 dated 10.12.2021	Arya Vaidya Pharmacy, Coimbatore, Agency Thevara	Rs. 2905/-
9	SmtSheriaBabuSherief	Divisional Accounts Officer	155 dated 22.12.2021	Arya Vaidya Pharmacy, Coimbatore, AgencyThevara	Rs. 2125/-
10	SmtSheriaBabuSherief	Divisional Accounts Officer	165 dated 25.12.2021	Arya Vaidya Pharmacy, Coimbatore, Agency Thevara	Rs. 2935/-

The bills seems to be bogus and are not GST bills . An amount of **Rs.**

24693/- irregularly claimed shall be recovered in lump from the incumbent along with applicable interest.

(2)Reimbursement of the cost of hearing aid-Excess amount admitted.

As per G.O(MS) No.87/2019/H&FWD dated 21.06.2019. Govt has limited the cost of hearing aid purchased by Govt.servants for their own use, for the use of their hearing impaired children or their wholly dependent parents to a maximum of Rs.13000/- only. But as per Order No. KWA/PD-T/AB3/105/09 dated 18.05.2022 of the Exe Engineer(CBV No. 29 of 03/2024) an amount of Rs. 28424/-has been admitted to Sri. Kiran M, Assistant Engineer,towards the medical reimbursement of himself for the purchase of hearing aid vide bill no. 608 dated 06.04.2022,M/s Vani Hearing Aid Centre. In the light of the direction contained in the above GO,the same may be limited to Rs. 13000/- and an amount of **Rs. 15424/-** irregularly admitted shall be recovered in lump from Sri. Kiran M, Assistant Engineer along with applicable interest and intimated to Audit.

V.Non accounting/remittance of accrued interest.

On checking the trial balance, the following interest is not found to have been credited to the Head office account.

Head of account code:7131

SI No	FY	Amount
1	2021-2022	22,51,402
2	2022-2023	47,99,673
3	2023-2024	76,44,865
4	2024-2025	1,09,29,973
	Total	2,56,25,913

Urgent necessary action may be taken to transfer the amount to Head Office account and fact intimated to Audit. Similar cases if any for the previous periods may also be verified and corrective measures may be taken. If already remitted, the details may be furnished.

VI. Non Op Account remittance- Non accounting in Cash book .

On verification of the cash book and bank remittance with CB2 receipts it is noticed that the remittance of amount collected through CB2 receipts were not accounted in the cash book . But on verifying the bank statement the balance as on 31/03/2025 is **Rs 4,74,075/-**. Non accounting of NOA remittance in cash book resulted in the erroneous submission of accounts to the Head Office. The reason for not including the remittance in Cash book shall be explained.

Further on verification of the CB2 book ,it is noticed that receipts from SI No. 0407442 to 0407451 has not been utilized .The receipts prior and after this has been used. This is irregular and shall be explained.

Non Operative control Register (**CB14**) is not seen maintained by the Division.

VII. Bank Reconciliation statement .

A/C No. 67216605879

On scrutiny of bank reconciliation statements of Operative Account, for the month of 09/2025, it is noticed the following :-

Cheque issued but not presented for payment as per list D-An amount of Rs. 17464/- is of outdated cheque which is to be cancelled and recredited.

A/C No. 67366948611

Difference –Rs2/-Needs explanation

A/C No. 38391190491

Difference –Rs1/-Needs explanation

VIII. Non reimbursement of stipend(25%)to Apprentice trainees from Govt of India .

As per the Apprenticeship Act 1961, it is clearly specified that, "Reimbursement of 25% of prescribed stipend subject to a maximum of Rs. 1500/- per month per apprentice by the Govt of India to all employers who engage apprentice trainees" On verification of trial balance and stipend register, it is noticed that reimbursement claims has been made up to June 2023 in Skill India Portal .After that no claim has been raised. After the introduction of NAPS2.0, the reimbursement was discontinued with effect from March 2024. An amount of Rs. which is eligible for reimbursement has not been claimed from GoI. This seems to be a lapse, warrants explanation.

Year	Stipend disbursed	Reimbursement portion

Immediate action may be taken to claim the reimbursement from GoI through Skill India Portal and result intimated to audit

IX. Earned Leave not recasted at the rate of 1/11 days

A) 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 Sri. SAJI .S (Assistant Engineer) incumbent under this office the leave at the rate of 1/11 has not been recasted yet. Reason for the delay shall be intimated to audit and recalculate the leave account at the earliest.

- b. **Renjith kumar.J S , D Man Gr I** - On verification of the service book it is noticed that action is not seen taken to regularize the suspension period as eligible leave /LWA as per the order no.KWA/JB/VIGILENCE/893216 dtd:03/03/2025 of the CE(HRD&GL). Action should be taken and intimated to the Audit .

(i) Commuted leave availed from 08/02/2024 to 09/02/2024 and 11/04/2024 to 12/04/2024 is not entered in the body of the Service book of this incumbent. This may be rectified and intimated to the Audit.

- c. **Biju V I, D Man Gr I** - The incumbent has been deployed to the office of the minister

for water resources , Government Secretariat Tvm vide order no.GO(RT)No.888/2024/WRD dtd:22/11/2024, the relieving date from KWA is not mentioned in the service book and the increment on 01/09/2025 is not seen sanctioned.

D. Akhil Shankar S , Dman Gr I

As per G.O(P) No.75/2007/Fin dtd:27/02/2007 the employees who have completed 3 years of service will become eligible for Earned Leave at 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 Sri.Akhil Shankar S , (Dman Gr I) has joined duty on 01/03/2019 and the leave at the rate of 1/11 has not been recasted yet. Reason for the delay shall be intimated to audit and recalculate the leave account at the earliest

(i)The incumbent has been sanctioned for E/L Surrender for 30 days as on 01/03/2023 and 01/04/2024 it is noticed that the period calculated upto 31/07/2023 and 01/04/2024 respectively is irregular. This may be rectified and intimated to the Audit wing.

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

- a. 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
- b. On verification of the Service book of Sri. Saji .S,Assistant Engineer , hasjoined on 14/11/2008 FN vide Order No. KWA/JB/E4/ 11751/2008/ dated:03/11/2008.The incumbent was on probation for theperiod of two years duty within a continuous period of three years and it is noticed that the incumbent has not declared probation till date.This may be rectified and intimated to Audit.
- c. On verification of the Service book of Smt.Divya G, has been promoted as Assistant Engineer on joined on 17/04/2023 FN,vide Order No. KWA/JB/E4 (A)/161/1994 dated:12/04/2023 of the DC(GL).The incumbent was on probation for theperiod of One year duty within a continuous period of three years and it is noticed that the incumbent has not declared probation till date.This may be rectified and intimated to Audit.

XI.Non-Deduction of Leave taken from E/L Account

1. Deepthimol I K, D Man Gr II

On Verification of Service book, the incumbent has availed 4 days of Commuted Leave during the period from 04/06/2024 to 07/06/2024 , 09/07/2024 to 10/07/2024 and 18/12/2024 (7 days) not seen deducted from earned leave account. This should be rectified

and intimated to audit.

2. **Divya G., Assistant Engineer**

On Verification of Service book, the incumbent has availed 60 days of Leave Without Allowance from 08/01/20218 to 08/03/2018 is not seen deducted from earned leave account. This should be rectified and intimated to audit.

XII .Irregularity in sanctioning of Leave Travel concession

On verification of the proceedings No.1540/E1/2023/Pr D-TVPM dtd:08/09/2023 of the Executive Engineer , Project Division TVM towards Leave Travel Concession (LTC) Sanctioned to Smt.Latha kumari V R , Assistant Engineer to perform journey to Srinagar. The flight ticket submitted as the supporting documents also confirms the journey to Srinagar. But the TA calculation was done for the journey to Jalandhar. This is irregular. Further the documents attached with the TA claim were not countersigned by the officer concerned and also not in confirm with the G.O(P) No.5/2013 /Fin dtd: 02/01/2013 of the Finance (Expenditure-C) Department .Reason for granting the TA in an irregular way may be furnished to the audit wing.

XIII. Belated /Non settlement of Temporary advance

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.

PRASAD K G , Assistant Engineer

Date	Cheque No	Amount	Settlement details
8/9/2021	325852	100,000	Not settled
29-08-2022	535180	50,000	Settled on 02/2023 , Belated settlement.

RAHUL R, Assistant Engineer

Date	Cheque No	Amount	Settlement details
22/12/2022	850943	5000	Settled on 21/12/2023 after the financial year end. Belated settlement

ANOOP S L, Assistant Engineer

Date	Cheque No	Amount	Settlement details

27/12/2022	850945	5000	Settled after 27/3/2024 ,Belated settlement
------------	--------	------	---

MANIMANJUSHA, Assistant Engineer

Date	Cheque No	Amount	Settlement details
04/08/2023	295533	18155	Settled on 9/1/2025 ,Belated settlement

In this context the audit observes the following

- i. 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.
- m. Applicable penal interest as per Rules may be recovered in case of belated settlement of Temporary Advance and remitted to NOA and intimated
- n. 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 .

XIV. Maintaining of Registers

As per KWA Accounts Manual and various Circulars, all ARU's should maintain and update the following registers.

Sl.No	Name of Register	Remarks
1	Tender register	Not Maintained properly
2	T A register	Nil
3	BG register	Not Maintained properly
4	SD register	Not Maintained properly
5	Deposit register	Not Maintained properly. Not certified Authenticated by controlling officer
6	Supply order register	Not Maintained properly. Not certified Authenticated by controlling officer
7	Fund request register	Not Maintained properly. Not certified Authenticated by controlling officer
8	Quotation register	Not Maintained properly. Not certified Authenticated by controlling officer
9	Incumbency register	Not Maintained properly. Not certified Authenticated by controlling officer
10	IT,KCWWF,GST, Security registers	Not Maintained properly. Not certified Authenticated by controlling officer

The registers mentioned above that are not maintained and updated in your office must be urgently maintained and updated, and intimation to Audit Wing.

XV. 1. Non Authentication of Date of Birth in service book

- a) Rajith B R , Overseer Gr III
- b) Vijin Vijayarajan, Overseer Gr III
- c) Athulya V. S, Overseer Gr III

2. Earned Leave not recasted at the rate of 1/11 days

On verification of the service book the following employees probation and Earned Leave re casted at the rate of 1/11 for the first year is not done .This may be rectified and intimated to the audit .

SLNO	NAME & DESIGNATION	DATE OF JOINING
1	Rajith B R, Overseer Gr III	07/08/2023
2	Vijin Vijayarajan , Overseer Gr III	03/04/2023
3	Karthika G N , Overseer Gr III	03/05/2024
4	Malavika R V ,Dman Gr II	26/09/2022
5	Athulya V S, Overseer Gr III	07/08/2023

3.Smt. Karthika G N (Overseer Gr III¹) Service Book entries not Authenticated.

On verification of service book of the incumbent, the entries on the page 17 is seen not authenticated. This shall be updated and intimate to Audit.

4. On verification of the service book of Smt. Malavika R V, Dman Gr II , it is noticed that she has joined duty on 26/09/2022 FN as Overseer Gr III in the scale of pay of Rs.27200- 73600 .Then she was appointed as D Man Gr II in the scale of pay of Rs.31100-83000 and joined duty on 25/05/2023 FN ,drawing pay of Rs.31100/-.She has been sanctioned next increment on 01/09/2023 at the rate of Rs. 32000/-.That is her date of joining in the previous post.

Date	Pay in the Lower cost of RS.27200-73600	Pay in the Higher post of 31100-83000	Nature of Benefit
26/09/2022 FN	Rs.27200/-		
25/05/2023 FN(New post)	(Rs.27200/-)	Rs.31100/-	Rule 37(a)
01/09/2023 FN	(Rs.32000/-)	Rs.31100/-	
01/05/2024 FN	(Rs.32000/-)	Rs.32000/-	First increment R 31&33

As she has been availing more than two increment on joining in the higher post during the fixation of pay, the next increment to be sanctioning on completion of 1 year that is on 01/05/2024. Hence increment sanctioned on 01/09/2023 is irregular, it has to be rectified and pay and allowance if paid in excess in this effect to be recovered.

XVI.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 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	Vijils V	EE	112800	133104	1997	2100	0	1700	297
2	Sreelekha V R	AEE	105300	124254	1864	600	1264	1500	364
3	BINUKUMAR G S	AEE	89000	105020	1575	1300	275	1300	275
4	DEEPTHI LAL V L	AEE	81000	95580	1434	1500	0	1300	134
5	JOTHYKUMAR G D	AEE	83000	97940	1469	100	1369	0	1469
6	SREEDEVI R	AEE	93400	110212	1653	2500	0	1400	253
7	ADARSH V	AEE	70000	82600	1239	1000	239	1000	239
8	ALAN GLADWIN	DA	68400	80712	1211	1500	0	800	411
9	NANDHU R NAIR	AE	65200	76936	1154	2000	0	1000	154
10	ANJALI G	AE	53900	63602	954	1000	0	500	454
11	SAJI S	AE	57900	68322	1025	500	525	0	1025
12	SATHEESH KUMAR	AE	55200	65136	977	0	977	0	977
13	MANIMANJUSHAK	AE	70000	82600	1239	0	1239	500	739
14	SMITHA M S	AE	56500	66670	1000	1000	0	900	100
15	JAYALAL J	JS	60700	71626	1074	900	174	900	174
16	SAJEEV S	LD CLERK (HG)	49000	57820	867	1000	0	800	67
17	MANOJ SOMAN	UDC	36500	43070	646	1000	0	600	46
18	JEENA C	TYPIST	34700	40946	614	1000	0	600	14
19	RENJITH KUMAR J S	DMAN GR 1	49000	57820	867	800	67	800	67
20	BIJU V I	DMAN GR 1	51400	60652	910	1300	0	800	110
21	ANAND V T	DMAN GR 1	51400	60652	910	300	610	800	110
22	NIYAZ M	SURVIYOR GR 1	53300	62894	943	500	443	500	443
23	BIJU K S	SURVIYOR GR 1	57900	68322	1025	1000	25	500	525
24	AMESH	SURVIYOR GR 1	56500	66670	1000	500	500	500	500
25	BIJU C	SURVIYOR GR 1	43400	51212	768	500	268	500	268
26	GOKUL KRISHNAN V K	SURVIYOR GR 1	38300	45194	678	1000	0	400	278
27			38300	45194	678	1000	0	400	278

	GOKUL M S	SURVIYOR G R 1							
28	SURAJ S	SURVIYOR G R 1	38300	45194	678	500	178	300	378
29	AJEESH A S	SURVIYOR G R 1	38300	45194	678	1000	0	400	278
30	SHIJI C H	SURVIYOR G R 1	57900	68322	1025	500	525	500	525
31	DEEPTHIMOL K	DMAN GR 2	37400	44132	662	1000	0	600	62
32	VINDIA UNNI	DMAN GR 2	31100	36698	550	1000	0	500	50
33	SARANYA L S	SURVIYOR G R 2	34700	40946	614	1000	0	400	214
34	AKHIL A S	SURVIYOR G R 2	34700	40946	614	500	114	800	0
35	DANI G JOSEPH	SURVIYOR G R 2	32900	38822	582	1000	0	500	82
36	ANILKUMAR R	OVERSEER G R 3	36500	43070	646	1000	0	600	46
37	VIJIN JAYARAJ AN	OVERSEER G R 3	27900	32922	494	500	0	300	194
38	SAJAN K A	DRIVER GR 1	49000	57820	867	300	567	0	867

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

XVII. Usage of 7 hired vehicles without proper authorisation.

As per Circular No.KWA/JB/7418/2024-AE1 dated 04/01/2025, the number of vehicles that can be allotted /hired under Project Division Thiruvananthapuram is 3 and further as per proceedings even no. dated 21/08/2025, sanction is accorded to hire 2 more vehicles. But on verification of the records it is seen that 7 hired vehicles are engaged under Project Division Thiruvananthapuram during the period from 2023-2025. It is irregular and in violation to the directions issued from Head Office .

XVIII.OFFICE STAFF ATTENDANCE

1..Casual Leave Register not maintained Properly

1. Smitha M S , Assistant Engineer, casual Leave on 12/08/2025
2. Jayalal .J , Juniour Superintendent , Casual leave on 21/08/2025
3. Alex A .S , Surveyor Gr I (HG) , Casual leave on 05/05/2025 and 30/05/2025

These are some of the samples, all the casual leave should be entered in the casual leave register , Audited monthly by Juniour Superintendent and authorize it by Head of the Office.

2.Attendance Register 2025

2.1 Gokul Krishna G A , Surveyor Gr I

03/10/2025 to 28/10/2025 neither signature nor leave marked.

10/9/2025 to 11/9/2025, 18/09/2025 to 25/9/2025 , 27/9/2025 to till date neither signature nor leave marked.

2.2. Binukumar G S , AEE I

25/10/2025 AN to 28/10/2025 neither signature nor leave marked.

2.3 Aravind H , AEE III

29/9/2025 , 27/10/2025 to 28/10/2025 neither signature nor leave marked.

2.4 Biju V I, D Man Gr I

03/10/2025 to 28/10/2025 neither signature nor leave marked.

2.5 Deepthimol I k , D/Man GD II

25/10/2025 AN to 28/10/2025 neither signature nor leave marked.

2.6 Malavika R V , D Man Gr II

27/10/2025, neither signature nor leave marked

2.7 Lalwin , Overseer Gr III

03/10/2025 to 28/10/2025 neither signature nor leave marked

2.8 Rajitha B R , Overseer Gr III

08/10/2025 to 27/10/2025, neither signature nor leave specified

23/08/2025 to 30/08/2025 neither signature nor leave specified

24/03/2025 to 30/03/2025 neither signature nor leave specified

2.9 Athulya V S, Overseer Gr III

27/10/2025 to 28/10/2025 , neither signature nor leave marked

2.10 Bijio Terry , Overseer Gr III

01/09/2025 to 29/09/2025 neither signature nor leave marked

01/08/2025 to 30/08/2025 either signature nor leave marked (only marked LWA on 19/08/2025)

2.11 Aswathy B, Overseer Gr III

17/10/25, 22/10/2025, 24/10/2025 neither signature nor leave marked

2.12 Gokul M S , Surveyor Gr I

23/10/2025 to 28/10/2025 neither signature nor leave marked

2.13 Shiji C H , Surveyor Gr I (HG)

04/10/2025 neither signature nor leave marked

2.14 Muhammed Shameer , Surveyor Gr II

23/10/2025 to 28/10/2025 neither signature nor leave marked

2.15 Visakh V, Surveyor GrII

16/10/2025 to 28/10/2025 neither signature nor leave marked

2.16 Arun krishna A, Apprentice trainee-Dman

03/10/2025 to 28/10/2025 neither signature nor leave marked

2.17 Visakh L , Assistant Engineer IV

29/09/2025 neither signature nor leave marked

2.18 Sajid M S , SurveyorGr II

18/09/2025 to 29/09/2025 neither signature nor leave marked

2.19 Praveen V M , Apprentice Trainee

02/09/2025 to 03/09/2025, 09/09/2025 to 22/09/2025 , 24/09/2025, 28/09/2025 neither signature nor leave marked

2.20 Nandu R nair , Assistant Engineer I

23/08/2025 AN, 29/08/2025 to 30/08/2025 neither signature nor leave marked

2.21 Deepa S , Overseer Gr III (HG)

29/08/2025 to 30/08/2025 neither signature nor leave marked.

2.22 Sheeja V O , Overseer GrIII

23/08/2025 to 25/08/2025, 27/08/2025 to 30/08/2025 neither signature nor leave marked.

2.23 Sajeev P S , Surveyor Gr I

23/08/2025 to 26/08/2025 neither signature nor leave marked.

2.24 Dani G Joseph , SurveyorGrII

23/08/2025 to 30/08/2025 neither signature nor leave marked

2.25 Premlal K P ,Surveyor Gr II

23/08/2025 to 30/08/2025 neither signature nor leave marked

2.26 Alex S S , Surveyor Gr I (HG)

19/07/2025 to 23/07/2025 neither signature nor leave marked

Attendance Register 2025

The Casual Leave register not maintained and leave columns in Attendance Register is kept vacant. Every columns in Attendance Register should be kept filled either attendance or

with reason for absence. Corrective measures are to be taken immediately to mark the blank columns verifying the SB / Leave sanction details of the corresponding incumbents and report to the audit.

XIX.Delayed Execution of Agreement

On Verification of the following Agreement/Agreement Register, it has been noticed that there is an inordinate delay in executing the agreement. Inform us whether any penalty has been imposed to the contractor for delay in executing the agreement as per NIT condition . If no penalty has been imposed, furnish a clear explanation for the delay in executing the agreement.

SLNO	WORK ORDER NO DTD	AGREEMENT NO DTD
1	KWA/PDT/DB3/41016/2022 /AMRUTdtd: 27/03/2022	No.25/22-23 dtd: 14/09/2022
2	KWA/PDT/DB1/866(A)/2018 /AMRUTdtd: 07/05/2021	No.03/21-22 dtd: 22/06/2021
3	KWA/PDT/DB1/9189/2022/JJM dtd: 04/07/2021	No.23/22-23 dtd: 02/09/2022
4	KWA/PHC/TVM/D5-194/2016 dtd: 19/01/2019	No.31/18-19 dtd: 20/03/2019
5	KWA/PHC/D4-3466(3)/2018 dtd: 11/01/2019	No.27/18-19 dtd: 06/03/2019
6	KWA/PHC/D4/797/2018 dtd: 22/11/2018	No.25/18-19 dtd: 08/02/2019
7	KWA/PHC/D4/2148/2018 dtd: 05/03/2019	No.02/19-20 dtd: 21/05/2019
8	KWA/PHC/D4-553/2019 dtd: 12/08/2021	No.06/21-22 dtd: 06/09/2022
9	KWA/PHC/TVM/D4-4733/2022 dtd: 09/02/2022	No.35/21-22 dtd: 08/06/2022
10	KWA/PHC/D4-2149/2016 dtd: 31/12/2019	No.3/21-22 dtd: 22/07/2020
11	KWA/PDT/DB5/28934/2022 DTD:26/09/2022	No.29/2022-23 dtd:04/11/2022
12	KWA/PDT/DB5/5702/2022 DTD07/05/2022	No.27/2022-23 dtd:13/10/2022

XX.Defects reported during the handing over of the scheme to Mace. Division.

Name of Work: CWSS to Mannoorkara, Veeranakaavu, and Perumkulam villages Phase I Package II, III, IV, V-Design construction, and commissioning of 11.50 MLD WTP at Thozhuthinchirakkara, supplying, laying, testing commissioning of 150 mm DI K9 CWPM

from KallodeJn to proposed OHSR at Aniyilakunnu 200mm DI K9 CWPM from ParampukadaJn to proposed OHSR at Panniyode,250 mm DI K9 CWPM from Kallode Jn,350 mm DI K9 CWPM from WTP sump Thozhuthinkarachira to ParampukadaJn, construction of 1.40LL OHSR at Aniyilakunnu,Construction of 3.50 LL OHSR at Panniyode.Construction of transformer room at WTP site well cum PH site ,Supply and erection ,commissioning of VT pumpset at Aniyilakadavu, CF pumpset at WTP,500 KVA indoor transformer at WTP site,Thozhuthinkarachira,315 KVA indoor transformer at well cum PH site Aniyilakadavu.

Contractor: Edwin Prasad JV with S Harikumar

AS No.WS /88/2013-14 dated 30.10.013

W/o No.KWA/PHC/D3-613/2019 dated 09.10.1019 of SE,PHC,PHC Thiruvananthapuram

Agreement No:12/2019-20. Dated,23/10/2019

Date of commencement of work:30.09.2021

Date of completion of work :27.02.2023

Date of TR&C :17.07.2024

On verification of the work file of the subject work, it is noticed that the work was completed on 07.02.2023.This Office has handed over the work to HW Dn ,Aruvikkara vide letter No.KWA/PD-T/DB4/2072/2019 dated 16.08.2024. The AsstEngineer,WS Section, Aryanad visited the site for taking over of the scheme and found serious defects in the execution of the work and also noticed that some of the items which are mandatory were not executed.The same was reported by the AEE, WS Subdn ,Nedumangad.

Defects reported at 11.50 MLD WTP at Thozhuthinchirakkara

1. There was serious damages on the roof of WTP, clear water PH, and RW PH .As per NIT **5.2.9** there shall be sufficient slope in the roof.Rain water gutters and down pipes shall be fixed so that the rainwater will be drained at once. It is also mentioned that all buildings shall be provided with water proofing for roofs in specific requirements. It is reported that due to lack of slope in the roof rain water was not drained properly resulted in the damage of concrete and the roof.

2. It is also reported by the AEE that the paint used in pipes and sheets were of very low quality and it is peeling off. As per **5.2.11** it clearly specifies the standard of painting and it is understood that the contractor has not maintained the quality

3. It is further reported that no proper name plate fixed in Office, Lab etc. As per **6.1.2.16.1** it is clearly mentioned that each item of the Plant shall be provided with a nameplate or label and such name plates shall be non-corrodible material preferably chromium plated steel having engraved black lettering. It is noticed that the same has not been properly done.

4. It is also reported that no steps /ladders were provided to access the five filter beds. It is mentioned in **6.1.2.6** that stainless steel ladders shall be provided for the access to the inside of the tank and beds.

5. Leakage of water from the roof of the Lab has been reported

6. Leakages reported in the aerator and Flocculator and clarifier.

7.As per clause **5.2.15** all walkways,platforms, staircases, ladders, roof of water tanks, filter chambers etc inside and outside the building shall be provided with handrails. It is reported that the stair in the top portion of the Plant has not been provided with hand rails .This is against the NIT condition.

8. As per clause **6.1.2.7(4)** convenient means for lifting and placing the chemicals shall be provided. This has not been provided in the WTP as reported by the AEE.

9.Tiles paved at the floor were broken

10.Wash water level and clear water level is not functioning

11.signs of seepage water on the other side of the filter bed.

12.Gate light and other lights were to be installed in several places.

Defects reported at Aniyilakkadavu RW pump house

Serious defects were reported by the AEE.

The roof of the RWPH is dilapidated and the steel exposed and the weir has complaint in functioning. This shows that the construction of the RWPH is not as per standards.

Defects reported at ThozhuthinkaraCW pump house

Defects were reported in Pump1&2

It is noticed that serious supervisory lapse in the execution of the work. The CC IX and final bill has been prepared for payment. Audit observes that passing of the final bill without the execution of the above is brought to the notice and shall be explained.

Observations

The audit reveals serious supervisory lapses by the executing officers, as the defects were not addressed prior to project completion and handover. The Contractor's Charge (CC) 9th and final bill has been prepared for payment without rectification of these issues, which contravenes standard procedures for ensuring quality and accountability. Mandatory items under the NIT were not executed, potentially affecting the scheme's functionality, safety, and longevity.

1. Withhold release of the final bill and any pending payments to the contractor until all defects are rectified to the satisfaction of the competent authority.
2. Initiate a detailed technical inquiry into the supervisory lapses during execution and certification stages.
3. Direct immediate rectification works under the defect liability period, with no additional cost to KWA.
4. Ensure no further handover or operational takeover until defects are fully addressed and certified.

Conclusion

The audit underscores critical deficiencies in the execution of the CWSS project, attributable to contractor non-compliance and supervisory oversights. Prompt rectification is essential to safeguard public interest, ensure scheme reliability, and prevent financial loss to KWA. Strict adherence to NIT clauses and enhanced monitoring mechanisms are recommended for future projects to avoid recurrence. The matter shall be monitored until full compliance is achieved.

XXI. Unfruitful expenditure and undue benefit to the contractor

Name of work :- Amrut project-2015-16 Improvement of TvpM Sewerage Scheme-Supply and laying 600 mm dia DI pumping main from Pump House at Edathara to STP Muttathara

Name of Contractor	M/s Mary Matha
Work order	KWA/PHC/TVM/D4/2050/2018 AMRUTH Dt 22/09/2018
Agreement no. and date	36/2018-19 dated 28/03/2019
APAC	12,90,00,000/-
Time of completion	On or before 21/09/2019
Time extension	Up to 31/03/2021
Date of completion	Fore closed (KWA/PHC/D4/2150/16-AMRUT Dated 16/04/2022
Total value of work done	10,76,99,388/-
Total Expenditure incurred	15,49,46,396/-
AS obtained for the work	17,00,00,000/-
Amt required for balance work	10,32,66,018/-

The work order issued on 22/09/2018 and the agreement executed only on 28/03/2019. The contractor is permitted to execute the agreement without levying any fine and any reason for exempting the contractor from levying fine given in the file.

The work was subletted to Sri M G Vikraman Pillai (Ph 9846643213), consequent to a pre-tender tie up dated 10/08/2018 for an amount of Rs 2,33,35,000/- without the knowledge of the KWA and hence the quality of the work can be compromised.

The work was short closed due to public protest on 16/04/2022 and the last measurement of the work was recorded on 17/04/2021. As per the letter no. KWA/PDT/DB1/218/2017/AMRUT Dated 30/12/2020, the AEE no I, has directed the contractor to renew the work and the gap connections to be done since the PWD has to arrange road tarring work. But the contractor did not do the gap work also. The public protest in Chakai- karali road and Karali -Vallakadavu road is not a hindrance to the gap connection works. CC Vth and final bill has been paid on 25/03/2023.

The Balance work has been split in to 5 components

--	--	--	--	--

Name of the project	APAC	Work order date/Agreement	Status
Amrut Improvement to Tvpm Sewerage Scheme Supplying and laying 600 mm DI Pumping main from pump house at Edathara to STP at Muttathara NH Crossing near Loards Hospital by HDD method	2,34,02,998/-	Agmt 40/22-23 dated 27/06/2022 (UdayaBabu , contractor)	Terminated vide proceedings of SE, PH Circle Tvpm No. KWA/PHC/D4-1232/2021 Dated 06/07/2023
Amrut Improvement to Tvpm Sewerage Scheme Supplying and laying 600 mm DI Pumping main from pump house at Edathara to STP at Muttathara NH Crossing near Loards Hospital by HDD method	42,49,522/-	Agmt 31/22-23 dated 19/11/2022 (Pramod K, Contractor)	
Amrut Improvement to Tvpm Sewerage Scheme Supplying and laying 600 mm DI Pumping main from pump house at Edathara to STP at Muttathara	79,39,151/-	(Hi tech contractor)	Short closed and work is further tendered included in another work.
Amrut Improvement to Tvpm Sewerage Scheme Supplying and laying 600 mm DI Pumping main from pump house at Edathara to STP at Muttathara			Tender cancelled
Amrut			Tender cancelled

Improvement to Tvpm Sewerage Scheme Supplying and laying 600 mm DI Pumping main from pump house at Edathara to STP at Muttathara			
Amrut Improvement to Tvpm Sewerage Scheme Supplying and laying 600 mm DI Pumping main from pump house at Edathara to STP at Muttathara			Tender cancelled

The original work was arranged envisaging the sewerage work for the supplying and laying of 600mm DI pumping main from Edathara pumping station to STP Muttathara

Amrut:Improvement to Thiruvananthapuram Sewerage Scheme Supplying and laying 600 mm DI Pumping main from pump house at Edathara to STP at Muttathara NH Crossing near Lords Hospital by HDD method was awarded to Sri.UdayaBabu , contractor.It is noted that the work was terminated on 04.02.2025 with an amount of Rs. 24.20 Lakhs fixed as the liability of Sri. Udayababu V S ,Vaghees trading co. Balaramapuram.

In this context the following points may be clarified.

- Whether the liability (risk& Cost) amount of **Rs. 24.20L** has been recovered from the Contractor Sri. Udayababu V S ,Vaghees trading co. Balaramapuram .
- Whether the risk & cost work has been arranged further, provide details.

It is further noticed that the work was further renamed as AMRUT-2022-23 Sewerage -TSS Block L- Supplying and laying 600 mm pumping main from Edathara pump house to STP at Muttathara -(Balance work Part II), -(Balance work Part III), -(Balance work Part IV), -(Balance work Part V).Out of this balance work Part II has been arranged as follows:

Name of Work :- AMRUT-2022-23 Sewerage -TSS Block L- Supplying and laying 600 mm pumping main from Edathara pump house to STP at Muttathara (Balance work Part II)

AS	17,29,00,000/-
Work order no.	KWA/PDT/DB3/21425/2022/AMRUT Dated 04/08/2022
Agreement no . and date	23/2022-23 dated 02/09/2022
APAC	79,39,151/-

Time of completion	On or before 03/11/2022
Time extension	Up to 31/03/2023

The Work order has been given on 04/08/2022 and the agreement executed only on 02/09/2022, further as per the letter no. KWA/PDT/DB3/21425/2022/AMRUT Dated 13/10/2022 of EE, Project division TvpM , the contractor not started the work. The work started only on 26/10/2022. The time extension was sanctioned up to 31/03/2023 and the contractor stopped the work on 10th April 2023, mentioning that time extension not granted by KWA. Then the contractor vide letter no. HEE/KWA/105/2023-24 dated 24/01/2024, expressed his wish to quit the work.

- Even though the contractor stopped the work on 10/04/2023, the extra item amounting to Rs 12,43,000/-including GST @18%,has been sanctioned by EE vide proceedings no. KWA/PDT/DB3/21425/2022/AMRUT Dated 24/06/2023 and the contractor conveniently accepted the addl. work also. This extra item has been a responsibility of the KWA and the contractor as per the conditions laid by the letter no. KWA/PDT/AB2/1030/2020 Dated 15/12/2022 consequent to the response to a petition to the Honourable Chief Minister on 18/11/2022. This work is also not done by the contractor.
- As per the letter no. KWA/PDT/DB3/21425/2022/AMRUT Dated 09/01/2024, the EE, intimated the contractor that the work will be terminated at the risk and cost of the contractor.
- Vide proceedings no. KWA/PDT/DB3/21425/2022/AMRUT Dated 31/01/2024, of EE, Project Division TvpM, the contract has been terminated but no risk and cost condition has been included in the proceedings.
- The final bill has been admitted and as per audit note there is difference in quantity in item no. 2.029 (Quantity of conveying and disposing surplus earth by lorry). Billed quantity is exceeded by 0.23 m3. Further the damaged compound wall to be reconstructed as per the conditions laid in response to the petitions to the Honourable Chief Minister on 18/11/2022. This work is also not done by the contractor.
- During the entire course of the execution period of the work undue benefit to the contractor from the part of KWA is evident.
- The balance work has to be arranged at the risk and cost of the contractor but that is included in another work and tendered separately.

Whether the recoveries were effected and the reason for not charged risk and cost against the Contractor.

Total expenditure incurred for all the works so far

XXII. Unfruitful expenditure of 30.82L towards the charges for cutting under railway bridge

Name of work :-Amrut-Sewerage-Block L- Supply and laying 600 mm dia DI pumping main from Pump House at Edathara to STP Muttathara-Balance work Part III

File No. KWA/PDT/DB3/10644/2022

Name of Contractor	M/s Hi Elect Enterprises
Work order	KWA/PTD/DB3/10644/20222/AMRUT dated Dt 04/08/2022

The above work order was issued to M/s Hi Elect Enterprises for Rs.81.31 L on 04/08/2022 with direction to complete the work within 3 months. But the Contractor has not executed the agreement for the work. As there was no other offers received for the tender, the tender was cancelled. Further the KWA has remitted an amount of Rs. 30.82L vide DD No. 205914 dated 30.12.2022 to Southern Railway towards the departmental and way leave charge to lay the pipe of 600mm pumping main through crossing under railway bridge No. 2389. It is noticed that the work has not been rearranged and audit observes that the remitted amount of Rs. 30.82.L to railway authorities becomes unfruitful. In this context the present status of the work may be reported to Audit

XXIII.Non recovery of liability from the contractor

Name of work :- Amrut project-TSS- Laying transmission main and sewer network in block J(Karimanal)- laying sewer network,interconnections(for house connections) from trunk main manhole on both sides of road from Arasummoodu(Part III).

Name of Contractor	Udayababu VS
Work order	KWA/PHC-D4/695/2019 Dt 16/10/2020
Agreement no. and date	21/2020-21 dated 4/11/2020
APAC	12,55,41,250/-
Time extension	Up to 28/02/2021
Date of completion	Fore closed (KWA/PHC/D4/695/19-AMRUT Dated 20/08/2022 of SE PH Circle, TVPM

The work order issued on 20/08/2022 and the agreement executed only on 28/03/2019. The contractor failed to complete the work in all respect and due to his irresponsibility, which resultant in the foreclosure of the subject work. As per the report of this office the following has been fixed as the liability of the contractor in addition to the risk and cost factor.

SI No.	Liability particulars	Assessed liability
1	Conveying of earth from Putharikandam to fill the trenches formed, consequent to reaming works	Rs. 469278/-
2	Charges for disconnecting and conveying the 900mm HDPE pipe to Attingal store	Rs.235107/-
3	Supervision and travelling charges for AE to Chennai.	Rs. 20907/-
4	Charges for disconnecting and conveying the 600mm HDPE pipe to Attingal store	Rs.14000/-
5	Charges of removing bentonite from the drains.	Rs.108853/-
6	Reconstruction of the compound walls of private parties destroyed	Rs.731660/-
7	Charges of removing bentonite slurry from the compound of the private party	Rs.389194/-
	Reconstruction of the destroyed compound wall of	

8	Sri.Sibi joseph	Rs.25000/-
9	Charges for the removal of excavated soil from the site –payment to Mohammed Al Faizal	Rs.300000/-
	Total	Rs.241999/-

As this is the liability reported against the contractor from this Office on **10.08.2024**, it is noticed that this Office has reported to the Superintending Engineer on **17.01.2023** that there is no liability outstanding against the contractor and recommended to release the security deposit executed for the work. Audit observes that this might be an effort to give undue benefit to the contractor.

In this context, the following points may be clarified.

- Whether the above said liability has been realized from Sri. Udayababu, contractor, if yes, provide details.
- Whether the security deposit has been released to the contractor
- Whether the R&C factor applied during the termination of the work, if no, provide reason.

XXIV. Non imposing of fine for delayed commencement of work

Name of work :-AMRUT 2.0 – Branch Sewer from MH 150 Ithadi towards Sreekaryam area- Providing 300 mm RCC NP3 Pipe Sewer line from MH 150 towards Sreekaryam area Part III

Name of Contractor	Sri Manoharan D
Work order	25/07/2023
Agreement no. and date	72/2023 dated 11/08/2023
APAC	2,12,89,152 /-
Time of completion	On or before 20/02/2024
Time extension	Up to 15/11/2024, 14/05/2024
Date of completion	ongoing
Total value of work done	48,76,554/-

The work was awarded to Sri Manoharan D, for an accepted PAC of Rs 2,12,89,152/- and the work has to be completed in 6 months period. But the contractor did not start the work within the original period of contract and the time extension has been sanctioned imposing a fine of Rs 50000/-. As the contractor could not complete the work, the time of completion has been further extended up to 14/05/2025 without imposing fine.

As per the work orders

- 1.WRD/KWA-CE (SR)/TR/6745/2023_27_1_1 dated 19/07/2023 -part 2
- 2.WRD/KWA-CE (SR)/TR/6745/2023_27_2_1 dated 25/07/2023 -part 3
- 3.WRD/KWA-CE (SR)/TR/6745/2023_27_4_3 dated 25/07/2023 -part 4

There are three works entrusted to this contractor and as on this date the progress of the works is 1%, 37% and 58% respectively.

Even after a lapse of two years the work is ongoing in slow pace. But no action from the part of the concerned authorities has been noticed by Audit.

1.Intimate whether further time extension has been sanctioned.

2.Present status of the above mentioned three works to be reported to the audit.Measures taken to complete the work from the part of KWA officials to be intimated.

XXV. Non recovery of risk and cost from the contractor resultant in financial loss to KWA

Name of work :-KWA-Improvement to WSS To TMC and adjoining panchayats.- Deposit work of TvpM Corporation.- Supplying Laying, jointing,Testing and Commissioning ofPVC / MS Pipes- Balance work for Manvila zone WP7- Part I

The original work of laying PVC distribution lines to the Manvila zone was awarded to M/s Ramakrishna Contractors, Hyderabad. The work was terminated by the Empowered committee and the balance work was rearranged at the Risk and Cost of the Original Contractor and awarded to Sri. Sivaprasad, Contractor.

The work has been rearranged as “Deposit work of Thiruvananthapuram Corporation – Supplying, Laying, Jointing, Testing and Commissioning of PVC/MS pipes- Balance work for Manvila Zone (WP7)- Part I

Name of Contractor	Sri Sivaprasad S
Work order	KWA/JNNURM-PIU/WS-52/Pack VII/08 dated 12/12/2018
Agreement no. and date	15/2018-19 dated 07/01/2019
APAC	8,79,00,000/-
Time of completion	On or before 11/12/2019
Time extension	Up to 04/09/2021
Date of completion	Fore closed (KWA/PHC/D3/J440/19- Dated 04/07/2022
Total value of work done	5,84,85,235/-

The work was given to Sri Sivaprasad S, for an accepted PAC of **Rs 8,79,00,000/-** and the work has to be completed in 12 months period. The work has been fore closed vide proceedings no. KWA/PHC/D3/J440/19 Dated 04/07/2022. As per the report of the SE,P H Circle, TVPM vide KWA/PHC/TVPM/D5/309/2022/JNNURM Dated 27/07/2024, it is stated that 95% of the work has been completed but as per financial verification 67% of the financial considerations has been valued.

Considering the work has been arranged by Risk and Cost of the Previous contractor, it is directed to report whether the financial loss incurred to the KWA due to terminating the original work has been met from the previous contractor.

Present status of the work to be reported to the audit

Part III

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

PROJECT DIVISION TRIVANDRUM				
SI NO	YEAR	SI Number of pending paras		Total number of Pending Paras
		In Part II A	In Part II B	
1	11-12	1		1
2	15-16		2,4	2
3	16-17	1		1
4	18-19		1,2,3	3
5	19-22	1	2,9,10,11,	5
6	22-23		1,2,3,4,5,6,7,8,9,10,11,12	12
7	23-24		1,2,3,4,5,6,7	7
TOTAL				31

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

BestPractices

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

Sl No.	Name	Date of Joining	Relieving Date	Remarks
1	Sujathkumar G K	01.04.2019	02.08.2021	
2	Ajish Kumar K G	02.08.2021	18.12.2023	
3	Jayaraj S L, (Addl. Charge)	18.12.2023	01.01.2024	
4	Ajish Kumar K G	01.01.2024	16.08.2024	
5		16.08.2024	continuing	

Incumbency details of Technical Assistant from 01.04.2019 to 31.03.2025

Sl no	Name	Date of Joining	Relieving Date
1	Sujatha A	01.04.2019	27.07.2022
2	Deepa P	27.07.2022	04.10.2024
3	Sreelekha V R	04.10.2024	Continuing

Incumbency details of Divisional Accounts Officer from 01.04.2019 to 31.03.2025

Sl No.	Divisional Accounts Officer	Date of Joining	Relieving Date
1	Biju S R	01.04.2019	06.10.2020
2	Sreeja J S, Head Clerk (Addl. Charge)	07.10.2020	27.10.2020
3	Renjith R S, DAO, PH Circle (Addl. Charge)	28.10.2020	24.11.2020
4	Sheriya Babu Shareef	24.11.2020	03.07.2022
5	Ratheeshkumar S, DAO, PH Circle (Addl. Charge)	04.07.2022	21.07.2022
6	Sandya P	22.07.2022	18.11.2023
7	Sunilkumar M S, Head Clerk (Addl. Charge)	18.11.2023	01.12.2023
8	Sandya P	01.12.2023	25.07.2025

JOINT MANAGING DIRECTOR