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KERALA WATER AUTHORITY

Jalabhavan
Thiruvananthapuram – 695033
Kerala - India

File No. KWA-JB/6990/2026-DA3(AUDIT) Dated: 06-10-2026

INTERNAL AUDIT REPORT OF QUALITY CONTROL DIVISION THIRUVANANTHAPURAM

UIN : IAR/03/2026-2027
Period of Audit: 09/09/2026 to 18/09/2026
Period Covered: 01/04/2019 to 31/03/2026

Audit Team

Sri. Ajimon Mathew , Internal Auditor
Smt. Rehana V Kamal, Divisional Accounts Officer
Smt. Indulekha S, Divisional Accounts Officer
Sri. Deepak Nair P, Head Clerk

PART -I

A. Introduction

The office of the Executive Engineer, Quality Control Division, Thiruvananthapuram comprises two Sub Divisions, namely, Quality Control Sub Division, Thiruvananthapuram and Quality Control Sub Division, Thiruvalla. The Quality Control Sub Division, Thiruvananthapuram consists of two District Laboratories and thirteen Sub-District Laboratories, while the Quality Control Sub Division, Thiruvalla consists of three District Laboratories and sixteen Sub-District Laboratories.

The primary function of the Quality Control Wing is to carry out surveillance and monitoring of the quality of water supplied through various water supply schemes. The Wing also undertakes testing of water samples collected from various river sources, wells, and other sources.

The Internal Audit of the Quality Control Division, Thiruvananthapuram was conducted over a period of eight working days, from 09.09.2026 to 18.09.2026 covering the period from 01.04.2019 to 31.03.2026.

B. Officers Incharge

Executive Engineers

Sl.No	Name	From	To
1	Geetha Kumari L	26/09/2018	30/06/2019
2	Lekshmi N	15/07/2019	19/03/2020
3	Santhosh Kumar R V	19/03/2020	13/09/2023
4	Archana Rajendran (AEE, Full Additional Charge)	14/09/2023	08/10/2023
5	Ansal John M S	09/10/2023	22/01/2025 FN
6	Anupama Janardhanan	22/01/2025	Continuing

C.**Financial Analysis**

Year	2022-23	2023-24	2024-25	2025-26
Estt.Expenditure	68432110	76694685	69671037	71317947
Contingencies	9044160	8645198	5949132	5409293
CapitalExp.	60487173	54356643	25009700	12489654
Maintenance Expenditure	98674942	12566212	13373769	5932058

PART II

A. Significant Audit findings

Nil

(B) Other Incidental Audit Findings

I: Short deduction of 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/FINDated,26/11/2021 & GO(P)No.159/2021/FIN Dated, 30/11/2021, **1.5%** of the basic Bay 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.

SLNo	Name	Designation	1.5 % of the pay	Short Recovery of SLI	Short Recovery of GIS
1	Anupama Janardhanan	Executie Engineer	2132	132	0
2	Sreekumar K	LDC	923	923	923
3	Smitha M S	Sr Gr Typist	1144	144	144
4	Seena H	Sanitary Chemist	1041	241	241
5	Sreeja R	Sanitary Chemist	1762	262	262
6	Ajithakumari K P	Lab Assistant	923	623	123
7	Manju	1st Gr Overseer	796	496	0
8	Abhilash	Senior Sanitary Chemist	1563	1063	763
9	Chithra R	Bacteriologist	1454	1154	654

10	Arya S L	Chemist	739	739	739
11	Reshma R	Lab Assistant	522	522	522
12	Dinu S	AEE	1721	121	221

The GIS/SLI short recovery mentioned is notional. The same may be revised as per the slab prescribed in G.O.(P) No. 156/2021/FIN dated 26/11/2021 and G.O.(P) No. 159/2021/FIN dated 30/11/2021.

The Executive Engineer replied that some of the employees are above 50 years of age and that recovery in respect of the other employees will be commenced from the next month. The action taken in this regard shall be reported to the Audit Wing.

II. Belated settlement / Non Settlement of Temporary advance.

As per Article 99 of the Kerala Financial Code (KFC) Vol. I and the guidelines stipulated in G.O.(P) No. 419/11/Fin dated 04.10.2011, temporary advances sanctioned for specific contingent expenditure are required to be adjusted by submission of detailed bills and vouchers within a period of three months. In the event of failure to adjust the advance within the prescribed period, interest at the rate of 18% per annum is chargeable on the entire amount of the advance. Further, even where the adjustment bills are submitted within the prescribed period, any unutilised portion of the advance is liable to attract interest at 18% per annum, calculated from the date of drawal of the advance to the date of refund.

However, audit scrutiny revealed that several temporary advances remained unsettled beyond the prescribed period. It was also noticed that, in certain cases, fresh temporary advances had been sanctioned to officers despite earlier advances/liabilities remaining unadjusted. Such practices are contrary to the prescribed financial discipline and result in accumulation of outstanding temporary advances and prolonged retention of Government funds.

The details of the temporary advances remaining unsettled beyond the prescribed period are furnished in **Annexure I.** The Division shall take necessary action to ensure prompt adjustment of all outstanding advances and recovery of interest wherever applicable, in accordance with the provisions cited above, and submit the details of recovery made, along with documentary evidence in support thereof, to the audit.

III: Failure to remit handling charges collected from KCWWF statutory contributions

During the audit of the Division’s and Sub Divisions records for the period 2019 -26, it was observed that while the statutory 1% contribution towards the Kerala Construction Workers' Welfare Fund (KCWWF) was being remitted to the Welfare Fund Board, the associated handling charges were not being remitted in accordance with Kerala Water Authority (KWA) directives.

According to the Order No. KWA/JB/LS4/WPC/43331/2023 dated 06.03.2024 issued by the Managing Director, KWA, consequent to the Judgments of

the Hon. High Court of Kerala in WP(C) 43331/23, 43298/23, and 43327/23, handling charges deducted from contractor bills are required to be remitted to the Non Operative Accounts (NOA) of the Authority.

Audit scrutiny revealed that, in the Quality Control Division and Quality Control Sub Division, Thiruvananthapuram, although handling charges were deducted from the contractors' bills, the amounts were not remitted to the NOA as prescribed, resulting in significant retention of funds outside the prescribed financial channels.

It was further noticed that the Quality Control Sub Division, Thiruvalla was not even deducting the prescribed handling charges from the amounts collected towards KCWWF contribution and was remitting the entire amount to KCWWF. This is irregular and has resulted in loss of revenue to KWA.The Sub Division shall take necessary action to recover the handling charges pertaining to the previous periods, in consultation with KCWWF, wherever applicable, and remit the recovered amounts to the Non-Operative Account of KWA

Action taken in this regard shall be reported to Audit along with supporting documents.

IV. Difference in monthly collection amount in Collection Report and the collection taken in Cash Book

On verification of the Monthly Collection Reports for the months 01/2026, 02/2026 and 03/2026 generated from QPAY (qpay.kwa.kerala.gov.in) and the corresponding entries under A/c Code 7299 –other Income in the Cash Book, considerable differences were noticed between the collections reported in QPAY and the amounts accounted for in the Cash Book, as detailed below:

Quality Control Sub Division, Thiruvananthapuram

Month	As per Monthly Collection Report (Rs.)	As per Cash Book (Rs.)	Difference (Rs.)
01/2026	14,96,070	13,60,065	1,36,005
02/2026	22,02,050	20,91,900	1,10,150
03/2026	22,89,530	21,04,517	1,85,013
Total	**59,87,650**	**55,56,482**	**4,31,168**

Quality Control Sub Division, Thiruvalla

Month	As per Monthly Collection Report (Rs.)	As per Cash Book (Rs.)	Difference (Rs.)
01/2026	11,47,295	11,44,990	2,305
02/2026	17,98,860	14,57,950	3,40,910
03/2026	15,02,885	16,92,250	1,89,365
Total	**44,49,040**	**42,95,190**	**5,32,580**

The above variation requires verification and reconciliation with the detailed

collection records. The un-reconciled difference indicates that income actually collected was not fully accounted for as income in the books of the KWA, resulting in understatement of income under A/c Code 7299. The Sub Divisions shall, therefore, take immediate steps to reconcile the QPAY collection figures with the corresponding Cash Book entries under A/c Code 7299 and furnish month-wise details explaining the differences, along with supporting records/vouchers and details of corrective action taken, if any. The Sub Divisions shall, also verify the differences for the previous months and ensure that any income not accounted for is duly accounted in the Cash Book and report to the audit.

V. Deduction of Bank Charges from Operative and Non-Operative Accounts.

On verification of the Trial Balance and Cash Book for the period from 4/2019 to 3/2026, it was noticed that the bank had deducted charges from various bank accounts maintained by the Division for different reasons. Further verification of the Trial Balance revealed that an amount of Rs. 27,764/- had been deducted towards bank charges under Head of Account 3461 from the various bank accounts.

Since the bank accounts are maintained for KWA's official transactions, the admissibility of such bank charges requires verification. Hence**,** immediate action may be taken up with the concerned bank for reversal/refund of the bank charges deducted, and the action taken in this regard, along with documentary evidence, may be reported to Audit.

VI . Non-Maintenance of Security Deposit Register

On verification, it was observed that the Security Deposit Register is not maintained in the Quality Control Division, Thiruvananthapuram. Maintenance of a proper Security Deposit Register is essential for recording and monitoring various security deposits furnished by contractors and other parties, and for ensuring their validity, proper custody and timely renewal/refund, as applicable. Non-maintenance of the register indicates inadequate control over the security deposits held by the Division and makes it difficult to verify the details and status of individual deposits.

The Division shall, therefore, immediately open and maintain a Security Deposit Register and ensure that all security deposits presently held by the Division are duly updated. The register shall be kept up to date and the validity, custody and status of each deposit shall be periodically monitored.

Action taken in this regard shall be reported to Audit along with documentary evidence.

VII. Non-Monitoring of Non-Operative Bank Account No. 67091653558

On verification of the Cash Book and bank records, it was observed that transactions in Bank Non-Operative Account No. **67091653558**, were recorded in the Cash Book only up to 23.07.2020. Thereafter, no further transactions were recorded in the Cash Book, and no periodic Bank Reconciliation Statements were prepared in respect of the account. The account was thus not monitored by the Division, resulting in the account remaining unattended for a prolonged period.

Due to the non-monitoring of the account, bank charges towards non-maintenance of the prescribed minimum balance and account-keeping charges

continued to be debited by the bank. On verification of the bank statement from 01.01.2020 onwards, it was observed that an amount of Rs10,176/- was debited towards such bank charges. Subsequently, the balance in the account was fully depleted and the account was ultimately closed by the bank.

The Division shall immediately contact the concerned bank and ascertain the status of the account, and take necessary action for reopening the account, and to take necessary steps for the reversal of the bank charges of Rs.10,176/- debited towards non-maintenance of minimum balance and account-keeping charges. The Division shall also verify the bank statements for the period prior to 01.01.2020 and, if any similar bank charges have been debited during that period, take necessary action with the bank for reversal of such charges also.

The action taken in this regard, along with documentary evidence and the updated bank statement, shall be furnished to Audit.

VIII: Failure to update hired vehicle details in the VEELS portal and non-appointment of a Nodal Officer – Violation of Government Circulars.

Reference: Circular No.59/2020/Fin dated 22/10/2020 issued by Finance (IT Software) Department.

During the audit of the subdivision's records, it was observed that the mandatory directives issued by the Government regarding the Vehicle Management System (VEELS) have not been complied with. Despite explicit instructions to register all vehicle and driver details on the portal (www.veels.kerala.gov.in), the Subdivision has failed to update the data for hired vehicles and has not appointed a Nodal Officer to coordinate these activities. Specifically, the hired vehicles currently in use by the Division, have not been recorded in the VEELS software as required by the prevailing guidelines.

According to CircularNo.59/2020/Fin, every Head of Department or Office is required to appoint a Nodal Officer to coordinate VEELS-related activities, who must register and obtain a username and password to manage the portal. It is noticed that the following vehicles are hired in this Subdivision as follows:

a).QC Sub Division Thiruvananthapuram

Sl No.	Vehicle No.	Office	Purpose
1	KL 01 CU 9096	QCDL TVM	ANERT
2	KL 01 CU 9056	QCDL Kollam	ANERT
3	KL 01 BL 742	QCDL TVM	Department
4	KL 19 R 0090	QCDL TVM	Hired
5	KL 22 R 5653	QCDL Kollam	Hired

b).QC Sub Division Thiruvalla

Sl No.	Vehicle No.	Office	Purpose
1	KL 68 B 2475	Kottayam	Hired
2	KL 27 N 4810	Alappuzha	Hired
3	KL 19 P 8343	Alappuzha	Hired

4	KL 31 U 7197	Thiruvalla	Hired
5	KL 62 G 0022	Thiruvalla	Hired

It is the responsibility of this Nodal Officer to ensure that information regarding all types of vehicles, including those on a hired or contract basis and all categories of drivers (permanent, temporary, or hired) are entered into the software. Furthermore, the circular mandates that from the 2020-21 financial year onwards, monthly usage details and all vehicle-related expenses must be accurately recorded in VEELS.

The audit further notes that the 'Vindex' generated by VEELS is now mandatory for submitting any vehicle-related activities and is strictly required for the processing of wages for contract or daily wage drivers. Hence the failure to update the portal with accurate information is a serious lapse. Although the deadline for completing these entries was 30/11/2020, the division remains in non-compliance. The Sub divisions are directed to immediately appoint a Nodal Officer in consultation with the Division complete the registration of the aforementioned hiredvehicles, and submit an explanation for this non-compliance with Government directives.

IX: Non-Completion of Works – Irregular Periodic Time Extensions Without Competent Sanction – Deficient Maintenance of Agreement Register

On verification of the records relating to the works executed under the Quality Control Division, Thiruvananthapuram, it is noticed that in several cases, the works entrusted to contractors were not completed within the stipulated period. However, time extensions were granted periodically without following the prescribed procedures and without proper proceedings/sanction of the competent higher authority .The following instances are noticed from the records produced for audit:

Name of work	Workorder date	Agreement details	Actual dateof completion	Time extension
JJM 2022-23- SETTING UP /UPGRADATION/ Operation of laboratories for WQM&S – Procurement of 4 numbers of bio safety cabinet(3x2x2) for various quality control laboratories of KWA under quality control division TVM.	02/06/2023	16/06/2023	23/06/2023	10/11/2023
JJM 2022-23- SETTING UP /UPGRADATION/Operation of laboratories for WQM&S – Procurement of 3 numbers of bio safety cabinet(3x2x2) for various quality control laboratories of KWA under quality control division TVM.182/DB2023/QCTVM	02/06/2023	6/6/2023	23/06/23	06/10/23
JJM-2021/22NABL accreditation -supply installation and commissioning	29/03/2022	06/04/2022	22/04/2022	03/05/2022

of capital UPS(7.5 KVA) with batteries to quality control sub district labs ranni, pulikkeezhu, Elenthur and paracode in pathanamthitta district				
108/AE/2022/QCD-TVM Setting up of conference hall at kollam district lab for quality control division TVM.	23/12/2023	30/12/2022	22/01/2022	30/04/2023(242 days)
JJM- Setting up of micro biology lab and JICA aruvikkara in TVM District Lab.NABL Accreditation	10/05/2022	17/05/2022	09/06/2022	20/06/2022

The above cases indicate that time extensions were allowed in cases where the works had not been completed within the original stipulated period, and that such extensions appear to have been granted periodically without adhering to the prescribed procedural requirements. It was also noticed that proper proceedings/orders or sanction of the competent authority were not available in the records produced for audit. Further, the records do not indicate whether the time extensions granted were with or without levy of fine.

Further, the Agreement Register has not been maintained properly, resulting in difficulty in verifying the original contractual period, extensions granted, reasons for delay, authority competent to grant extension and the actual date of completion of the works.

In the circumstances, the matter may be examined and a detailed reply, along with supporting records and the action taken, may be furnished to Audit.

X : Execution of Extra Items and Payment Without Supplementary Agreement

Particulars	Details
Name of Work	JJM Shifting of quality contril district Lab at kottayam to Vadavathoor and upgrading for NABL Accreditation
Name of Contractor	Sri .Saji K koya
Work Order Number & Date	151/AE/2021/QCD-TVPM dated 18/11/2021
Agreement Number & Date	KWA/QCDN/28/2021-22 dated 03/12/2021
Probable Amount of	₹5,756965/- + GST

Contract (PAC)	
Scheduled Date of Completion	05/03/2022 (3 MONTHS 15 days)
Actual Completion	15/07/2022

On verification of the records relating to the work **"**JJM – Shifting of Quality Control District Lab at Kottayam to Vadavathoor and Upgrading for NABL Accreditation", awarded to **S**ri. Saji K. Koya vide Work Order No. 151/AE/2021/QCD-TVPM dated 18/11/2021, with Agreement No. KWA/QCDN/28/2021-22 dated 03/12/2021, it is noticed that the scheduled date of completion was 05/03/2022, whereas the actual date of completion was 15/07/2022. It is further observed that extra items were executed/paid without execution of the required supplementary agreement**,** and payment has been made in respect of such items.

Extra Items

Sl No	Details
1	Providing and fixing glazing in Aluminium door, window ventilator, shutters, partitions etc with EPDM rubber / neoprene gasket etc complete as per the Architectural drawings and directions of Engineer in charge (cost of Aluminium snap beading shall be paid in basic item) with float glass panes of 4.0 mm thickness.
2	Providing and fixing glazing in Aluminium door, window ventilator, shutters, partitions etc with EPDM rubber / neoprene gasket etc complete as per the Architectural drawings and directions of Engineer in charge (cost of Aluminium snap beading shall be paid in basic item)

The reasons for execution of the extra items, approval/sanction obtained, rate approval, quantity executed and payments made may be furnished to Audit along with relevant records and supporting documents. The circumstances under which payment was effected without executing the supplementary agreement may also be explained. Similar cases of execution of extra items and payment without supplementary agreement from 2019 onwards may be verified and a year-wise statement showing work, contractor, extra items, amount paid, date of payment, sanction/approval and status of supplementary agreement may be furnished to Audit.

XI : Service Matters

1.1. Discrepancies in Leave Account - Smt.Linda Stephen , Dman Gr 1

On verification of the Service Book and Leave account, it is noticed that following period of commutted leave availed by the incumbent have not been seen deducted from Earned leave calculation.

Sl No	Period of Commutted leave	No of days
1	08/01/2025 to 10/1/2025	3
2	23/12/2024 to 31/04/2024	9

3	18/09/2024 to 18/09/2024	1
4	04/09/2024 to 04/09/2024	1

The above entries may be verified with reference to the leave sanction order and leave account, and necessary corrections may be made in the service book and leave account.

It also noted that the HPL Account for the year 17/10/2015 to 16/10/2016 is not taken in the service book.

She has been joined in KWA on 17/10/2015 FN as 2nd Gr Dman through KPSC and again recruited as Dman Ist Gr through KPSC and joined duty on 29/09/2016 FN. Service of 2nd Gr Dman post is not regularized

1.2. Discrepancies in Leave Account - Sri. Madhu.G , UDC

On verification of the Service Book and Leave account, it is noticed that following period of commutted leave availed by the incumbent have not been seen deducted from Earned leave calculation.

Sl No	Period of Commutted leave	No of days
1	18/09/2024 TO 20/09/2024	3
2	21/11/2024 to 22/11/2024	2
3	02/11/2024 to 02/11/2024	1
4	05/12/2024 to 05/12/2024	1
5	30/12/2024 to 01/01/2025	3

The above entries may be verified with reference to the leave sanction order and leave account, and necessary corrections may be made in the service book and leave account.

1.3. Pay revision arrear

Vide Pay revision order No.GO(P)WRD No.23/2022 dated: 25/10/2022 ,the arrears of DA before 01/04/2021 will be notional .On verification of the arrear bill it is seen that DA Arrear is calculated from 01/07/2019 .This is irregular and the amount excess given must be recovered and intimated to Audit.

Sl No.	Name & Designation	Actual amont	Disbursed amount	Excess pay drawn
1	JAYAKUMAR. S , Sanitary Chemist(Rtd)	Rs.76820/-	Rs.89860/-	Rs.13040/-
2	Thankadas .J Lab Assistant	Rs.24916/-	Rs.102406/-	Rs.77490/-
3	Sandini.B - Sanitary Chemist(Rtd)	Rs.26438 /-	Rs.99332/-	Rs.72894/-

On verification of the Pay Revision Arrear Bills of Smt. Remadevi T.A., Lab Assistant (Rtd.) and Smt. Leelama V.K., Lab Assistant (Rtd.), relating to correction of the wrong scale of pay selected in the entry cadre, the following irregularities were noticed: DA already drawn for the period from 07/2019 to 12/2019 has not been excluded from the arrear calculation; and contrary to G.O.(P) No.23/2022/WRD dated 25/10/2022, wherein DA arrears prior to 01/04/2021 are to be treated as notional, DA arrears have been calculated from 01/07/2019 onwards. The Division shall verify all Pay Revision Arrear Bills of all Sub Divisions, recover any excess amount drawn, if noticed, and furnish the recovery details to Audit.

QC Sub Division, Thiruvalla

2.1. Earned Leave not re-casted

As per G.O.(P) No.75/2007/Fin dated 27/02/2007, employees who have completed three years of service are eligible for Earned Leave at the rate of 1/11 of the period spent on duty for the first year of service, as admissible to permanent employees.

On verification of the Service Books of the following incumbents of this office and its Sub Divisions, it is noticed that the Earned Leave at the rate of 1/11 has not been recasted so far:

Sl. No.	Name of Incumbent	Designation	Audit Observation
1	Smt. Roshni	Assistant Engineer	Earned Leave not recasted

The Service Books may be **reviewed and the eligible Earned Leave may be recast as per the above Government Order,** with necessary entries duly recorded and authenticated. The action taken in this regard may be reported to Audit.

2.2. Discrepancies in Leave Account - Smt. Roshni , AE

On verification of the Service Book and Leave account, it is noticed that following period of Earned leave availed by the incumbent have not been seen deducted from Earned leave calculation.

Sl No	Period of Leave	No of days
1	10/06/2022 to 18/06/2022	9
2	24/08/2022 to 01/09/2022	9
3	05/12/2022 to 07/12/2022	3
4	05/06/2023 to 22/06/2023	18

2.3. Discrepancies in Leave Account - Manju Velayudan , Assistant Engineer

Earned leave surrender as on 23/03/2026 is not seen deducted from E/L Account. Its irregular

3.1. Conveyance Allowance-Irregularity noticed

On verification of the Service book of Smt.Elizabath Jhone, Sanitary Chemist it is noticed that conveyance allowance has been sanctioned without any authentication from the competent authority. As per G.O(P) No. 364/80/Fin dated 11.06.1980 Rules, the conveyance allowance to physically challenged employees shall be sanctioned by the Chief Engineer. The incumbent joined KWA on 20/01/2014 and noticed that has been drawing the CA since 20/01/2014 onwards (as per Service Book), which is irregular. Necessary action may be taken either to regularize the irregularly admitted amount or to recover the same and intimated to audit

XII : NON-IMPLEMENTATION / PARTIAL IMPLEMENTATION OF e-OFFICE SYSTEM – VIOLATION OF KWA ORDERS AND GOVERNMENT DIRECTIONS

1.1. Quality Control Sub Division, Thiruvananthapuram

During the course of audit, it was noticed on verification of records and functioning of the offices under this Sub Division that the e-Office system has not

been implemented in its true spirit, as mandated by Kerala Water Authority and Government orders.

Relevant Orders / Circulars

1. Order No. KWA-JB/1/2023-E1 dated 27-03-2023
   Kerala Water Authority ordered implementation of e-Office in Head Office and subordinate offices, with instructions to ensure paperless file processing and online movement of files.
2. Circular No. 12662/PA to MD/2021/KWA dated 10-01-2022
   Issued in pursuance of Government decision to declare Kerala as a Total Digitally Governed State.

The non-implementation / partial implementation of e-Office as observed above is in clear violation of the Orders and Circulars issued by Kerala Water Authority and Government of Kerala.Continued manual processing of files also exposes the system to avoidable delays, procedural lapses, and audit risks.

The Assistant Executive Engineer / Head of Office concerned is requested to explain the reasons for the very low usage of e-Office in the AB/DB Sections and to ensure the immediate and complete implementation of e-Office in all sections without exception.

Compliance report in this regard shall be furnished to Audit without delay.

1.2. Quality Cntrol Sub Division Thiruvalla

During the course of audit, it was noticed on verification of records and functioning of the offices under this Sub Division that the e-Office system has not been implemented in itstrue spirit, as mandated by Kerala Water Authority and Government orders.

Relevant Orders / Circulars

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The Assistant Executive Engineer / Head of Office concerned is requested to explain the reasons for the very low usage of e-Office in the AB/DB Sections and to ensure the immediate and complete implementation of e-Office in all sections without exception.

Compliance report in this regard shall be furnished to Audit without delay.

QUALITY CONTROL SUB DIVISION THIRUVANANTHAPURAM

XIII : Irregular Expenditure on Stationery – Non-Maintenance of Stationery Register and Lack of Proper Purchase Procedure

On verification of the Accounts and Cash Book, it was noticed that an amount of Rs.2,77,320/- was incurred towards the purchase of stationery during April 2025. The expenditure of such a substantial amount on stationery during a single month is prima facie irregular and requires detailed examination and justification.

It was further noticed that no Stationery Register is being maintained in the office to record the receipt, issue and balance of stationery items. Further, no file relating to the purchase of stationery was maintained in the office. In the absence of proper records, it could not be ascertained whether the quantities purchased were actually received, issued and utilized for official purposes.

It is also observed that excess quantities of stationery items are being purchased every month. In the absence of a Stationery Register and proper stock records, the quantity of stationery available in hand, the actual requirement, and the basis on which the quantities were purchased could not be ascertained. This indicates that the prescribed office procedure for assessment of requirement, procurement, receipt, custody and issue of stationery has not been properly followed. Further, considering the huge expenditure of Rs.2,77,320/- towards stationery, the justification for incurring such expenditure and the authority under which the expenditure was incurred, with reference to the Delegation of Powers and the prescribed financial rules/procedures, require verification and explanation.

The matter may be explained in detail and the relevant records/documents shall be produced to Audit for verification.

XIV : Irregularities in Attendance, Biometric Punching and Leave Regularisation

During the random verification of the Attendance Register, biometric punching details and leave records of the Quality Control Sub Division Office, Thiruvananthapuram, for the months of July and August 2026, various irregularities were noticed in respect of the attendance and leave particulars of several incumbents under the Sub Division.

On comparison of the biometric punching data with the Attendance Register, substantial discrepancies were noticed in the attendance particulars of the incumbents. It was observed that instances of absence/non-punching were not properly accounted for in the Attendance Register and the corresponding leave particulars had not been duly entered and regularised. It was further noticed that the incumbents had not properly recorded Casual Leave, Compensatory Off, Official Duty and other admissible leave/absence particulars in SPARK, wherever applicable. In several cases, the required entries in the Attendance Register were also not properly maintained and authenticated by the concerned incumbents.

The above lapses indicate inadequate maintenance and supervision of the attendance and leave records by the Head of Office. The Head of Office is responsible for ensuring proper maintenance of attendance records and for verifying the attendance and leave particulars of the staff before allowing the drawal of salary.

Failure to ensure proper reconciliation of biometric punching, attendance entries and leave records constitutes a serious procedural irregularity.

It is further observed that a Vigilance audit/inspection was conducted in the office on 21/07/2026, during which similar irregularities relating to attendance and leave records were reportedly noticed. The Vigilance audit had covered the records up to July 2026, and the concerned incumbents had furnished written explanations stating that such irregularities would not be repeated in future. However, during the present Internal Audit, while verifying the attendance records for August 2026, similar discrepancies and lapses were again noticed. The recurrence of the same irregularities, despite the earlier Vigilance observation and written assurances furnished by the concerned staff, indicates that the deficiencies pointed out earlier have not been effectively rectified.

Audit further observed that salary appears to have been processed/drawn in respect of the concerned incumbents without properly clearing the attendance anomalies and without ensuring that the periods of absence, wherever applicable, were duly regularised by the competent authority. In the absence of proper attendance and sanctioned leave records, the admissibility of salary for the periods in question could not be satisfactorily established from the records produced to Audit.

In the circumstances, the competent authority may obtain specific explanations from the concerned incumbents regarding the discrepancies noticed in their biometric punching, Attendance Register and SPARK leave particulars. The explanations may be examined with reference to the biometric data, Attendance Register, SPARK records and orders sanctioning leave/Official Duty/Compensatory Off, as applicable. Where the absence is not supported by valid leave or other competent authorisation, the period may be regularised strictly in accordance with the applicable rules.

The Head of Office may also be directed to ensure that the attendance and leave records are maintained correctly and that no salary is admitted for payment unless the attendance particulars are duly verified and all periods of absence are properly regularised with the sanction of the competent authority. The biometric punching details should be periodically reconciled with the Attendance Register and SPARK before processing the monthly salary.

Audit further recommends that all similar cases, if any, existing in the Sub Division Office may be identified and subjected to detailed verification by comparing the biometric punching data, Attendance Register, SPARK leave particulars and connected sanction orders, so as to ensure that there has been no irregular drawal of salary on account of unregularised absence.

The details of non-regularisation of attendance in SPARK, despite signing the Attendance Register, for July and August 2026 are attached as **Annexure II**.

XV : Irregularities in Bank Reconciliation Statements

a) Operative Account No. 57047105178

On scrutiny of the Bank Reconciliation Statement relating to Operative Account No. 57047105178 of QC Sub Division, Thiruvananthapuram, it was noticed that an amount of Rs.1,94,462/- has been continuously included under the head “Difference since the commencement of bank reconciliation in 04/2015”. Such a long-pending and unexplained difference is highly irregular and indicates that the Bank reconciliation statement has not been properly reconciled with the Cash Book and Bank Statement. The office shall furnish the reasons for the persistence of the

difference and take immediate action to identify, reconcile and account for the amount under the appropriate head.

b) Operative Account No. 67219699990

On verification of the Bank Reconciliation Statement relating to Operative Account No. 67219699990, an amount of Rs.4,059/- was noticed as included under "Difference" without proper explanation or reconciliation. A Bank Reconciliation Statement is intended to explain and reconcile the differences between the balance as per the Cash Book and the Bank Statement/Pass Book. Therefore, carrying an unexplained amount merely as "Difference" defeats the very purpose of preparing the Bank Reconciliation Statement and indicates inadequate reconciliation of the bank transactions. The office shall furnish the details and reasons for the difference and reconcile the amount with supporting records.

c) Non operative Account No. 57047027539

It was observed that the Non-Operative Account has not yet been reconciled. The account shall be reconciled immediately and the reconciliation statement, along with supporting documents, shall be furnished to Audit.

d) Non-Credit of Cheque Amount and Re-Crediting of Stale Cheque

On verification of the Cheque Memo Register ,Bank Statement and Bank reconciliation , it is noticed that Cheque No. 397432 for Rs.6,200/- issued on 11/05/2026 has not been presented/credited to the bank account. Since the cheque has remained unencashed beyond the prescribed period of three months, the cheque has become stale/lapsed.

In the circumstances, the amount of Rs.6,200/- may be verified and re-credited to the Operative Account under the appropriate head of account and the action taken to be reported to Audit.

XVI : Non-maintenance of Monthly Accounts and Non-production of Supporting Records

On verification of the accounts and connected records of the Sub Division, it was noticed that the Monthly Accounts have not been properly sorted, arranged and maintained since 2023. The accounts records were found to be incomplete and not maintained in proper form, making verification of the transactions difficult.

Further, the vouchers and CB-3 records requested for audit verification were not available and could not be traced/produced before Audit. Non-production and improper maintenance of essential accounting records is highly irregular and adversely affects the transparency and verification of financial transactions.

The Sub Divisional Officer is therefore requested to state the reasons for the above lapses, explain the non-maintenance of Monthly Accounts in proper form and the non-production/non-availability of vouchers and CB-3 records, and produce all the relevant records in proper form for audit verification.

XVII : Non-production / Non-maintenance of Mandatory Registers and Records

On verification of the records produced before Audit, it was noticed that

several important registers and records required for proper maintenance and verification of the accounts and administrative activities of the office were not produced for Audit. The details are as follows:

Sl. No.	Particulars of Records / Registers	Audit Observation
1	Details of Bank Accounts, including number of accounts, account numbers and nature of accounts	Not produced for Audit
2	Non-Operative Control Register	Not produced for Audit
3	Stock Register of CB-I & CB-II Receipts	Not produced for Audit
4	Trial Balance Register with Ledger	Not produced for Audit
5	Journal Register	Not produced for Audit
6	Incumbency Register	Not produced for Audit
7	Asset Register	Not produced for Audit
8	Stock Register of Equipment, Furniture and Computers	Not produced for Audit
9	Work Order Register	Not produced for Audit
10	Medical Register	Not maintained / not produced for Audit

The non-production of the above records has seriously affected the scope of Audit and prevented verification of the correctness and completeness of the related financial, stock, asset and administrative transactions**.** Non-maintenance/non-production of such mandatory records is highly irregular and contrary to the principles of proper record maintenance and internal control.

The reasons for non-maintenance/non-production of the above registers may be furnished to Audit. The concerned authority shall ensure that all prescribed registers and records are properly maintained, updated and produced for Audit verification without further delay.

XVIII : Non conducting of mileage test for department vehicles.

Ref: 1. Art. 324 (a) of Kerala Financial Code (KFC) Vol I. 2. G.O. (Ms) No. 113/2003/Fin dated 24.02.2003 & Circular No. 41/2008/Fin. 3. G.O. (P) No. 161/2006/Fin dated 31.03.2006 ,Vehicle Log Book

A. Non-Compliance with Mileage Testing Rules

During the verification of logbooks and fuel charges for the department vehicles under this Sub division KL-01-BL-742, it is observed that Annual Mileage Tests (Fuel Consumption Tests) have not been conducted.

As per Circular No. B10-3183/2010/CT and G.O.(Ms) No. 113/03/Fin, the

fuel consumption test of every department vehicle must be conducted once every year by the PWD Mechanical Wing. The failure to assess the fuel efficiency of these vehicles, including specialized jetting/sucking mounted units, is a violation of Art. 324 of KFC Vol I, which mandates the maintenance of accurate log records to prevent the wastage of public funds.

B. Financial Irregularity in Fuel Expenditure

The non-assessment of mileage has resulted in the lack of a "benchmarked" fuel ceiling for these vehicles. Consequently, fuel charges have been settled without a valid Fuel Consumption Certificate, leading to potential excess expenditure. Under G.O.(Ms) No. 113/03/Fin (Para 18), any misuse or excess consumption due to lack of monitoring may attract recovery of 50% of the fuel cost from the Controlling Officer/Custodian.

QUALITY CONTROL SUB DIVISION THIRUVALLA

XIX : Delay in Auction Disposal of Condemned Vehicle – Risk of Revenue Loss

During verification of the records and connected files of the Quality Control Sub Division, Thiruvalla, it was noticed that Mahindra Jeep bearing Registration No. KL-07-V-7597 (1998 Model) has been retained in the office garage for a prolonged period after becoming obsolete/unserviceable, awaiting disposal through public auction.



Despite the availability of instructions from Head Office for the timely disposal of obsolete and unserviceable assets, the auction/disposal proceedings have not been finalised so far. The prolonged retention of the vehicle may result in further deterioration and depreciation of its scrap value and consequent loss of revenue to KWA, besides occupying valuable garage/storage space. The reasons for the delay in initiating/finalising the auction proceedings shall be reported to Audit. The present status of condemnation, valuation, approval for disposal and auction proceedings, along with copies of relevant records/files, may be furnished to Audit. Immediate action shall be taken to complete the prescribed auction formalities and dispose of the vehicle without further delay.

XX : Medical Reimbursement – Non-Maintenance of Records and Irregular Payment of IP Medical Claim

During verification of the records of the Quality Control Sub Division, Thiruvalla**,** it was noticed that Medical Bill Register and connected medical reimbursement files/records before 2024 are not maintained/produced for Audit. On enquiry, the office could not furnish the required records for verification of medical reimbursement claims, indicating inadequate maintenance of records relating to medical expenditure.

Further, it was noticed that during the year **2**025-26, Smt. Manju Velayudhan, Assistant Engineer, Quality Control Division Laboratory, Kottayam, had submitted an IP medical bill, and the claim was passed and the amount was released to the incumbent. As per Circular No. KWA/HO/E11-6207/2015 dated 29.11.2019, the medical reimbursement can be used only for OP treatments. Hence, the admissibility of the claim shall be verified with reference to the applicable KWA/Government orders, rules and instructions. If the claim is admissible, the relevant sanction/order and supporting documents establishing its admissibility shall be furnished to Audit. If the claim is found inadmissible, the amount irregularly paid shall be recovered from the incumbent concerned and remitted to KWA, and the details of recovery/remittance, along with supporting documents, shall be furnished to Audit. The reasons for non-maintenance/non-production of the Medical Bill Register and connected files shall also be reported to Audit.

PartIV

Best Practice

NIL

PartV

Acknowledgement

Internal Audit Wing acknowledges the co-operation extended by the auditee institution.

Digitally signed by
Ajimon Mathew
Date: 06-10-2026
09:37:17
INTERNAL AUDITOR

Annexure I

Belated settlement / Non Settlement of Temporary advance.

Quality Control Division, Thiruvananthapuran

Sri. Varma Prasad V M , Assistant Engineer

Date	Cheque No	Amount	Settlement details
17/03/26	269456	15773/-	Not settled
04/03/26	269498	40376/-	Not settled
18/02/26	269445	4900/-	Not settled
12/01/26	269431	10421/-	Not settled
22/10/25	269400	2900/-	Not settled
29/06/24	669939	5900/-	Belated settlement
12/06/24	669934	6900/-	Belated settlement
25/05/24	669923	4012/-	Belated settlement
22/02/24	669886	5009/-	Belated settlement

Sri.Nikhil James, Assistant Engineer

Date	Cheque No	Amount	Settlement details
07/09/23	255720	10000/-	Belated settlement
01/07/23	255688	5000/-	Belated settlement
20/01/23	617359	10000/-	Belated settlement
18/01/23	617357	7500/-	Not settled
10/06/22	617289	10000/-	Belated settlement
10/06/22	617289	10000/-	Not settled
31/1/22	262298	20000/-	Vouchers submitted only for Rs.19749/-.settlement details not found.
31/5/21	084891	10000/-	Vouchers submitted only for Rs.9995/-.settlement details not found.
28/12/20	224775	5000/-	Vouchers submitted only for Rs.4754.8/-/-.settlement details not found.

Quality Control Sub Division, Thiruvananthapuran

Sri.Anoop S S,Assistant Engineer

Date	Cheque No	Amount	Settlement details
17/07/24	503941	9747/-	Settled on 02/2026. Belated settlement
14/08/24	194330	17700/-	Settled on 01/2025. Belated settlement
21/08/24	194334	9600/-	Settled on 02/2026. Belated settlement
27/08/24	194347	66950/-	Settled on 01/2025. Belated settlement
27/08/24	194349	17700/-	Settled on 01/2025. Belated settlement
27/09/24	194375	2500/-	Settled on 02/2025. Belated settlement
28/11/24	194422	2000/-	Settled on 03/2025. Belated settlement

28/11/24	194423	500/-	Settled on 03/2025. Belated settlement
28/11/24	813946	600/-	Settled on 03/2025. Belated settlement
28/11/24	813947	2885/-	Settled on 03/2025. Belated settlement
28/11/24	813948	865/-	Settled on 03/2025. Belated settlement
29/11/24	813951	6500/-	Settled on 03/2025. Belated settlement
01/02/25	955834	2500/-	Settled on 02/2026. Belated settlement

Smt.Sreevrindha P S,Assistant Engineer

Date	Cheque No	Amount	Settlement details
09/08/24	194326	12980/-	Settled on 02/2026. Belated settlement

Smt.Fathima S S, Assistant Engineer

Date	Cheque No	Amount	Settlement details
18/10/24	194396	4130/-	Settled on 02/2025. Belated settlement

Sri.Rajesh Lal R , Assistant Engineer

Date	Cheque No	Amount	Settlement details
20/09/25	591570	9942/-	Settled on 02/2026. Belated settlement
22/10/25	591585	10723/-	Settled on 02/2026. Belated settlement
23/01/26	641354	10800/-	Settled on 07/2026. Belated settlement
30/01/26	576287	8000/-	Settled on 07/2026. Belated settlement

Quality Control Sub Division, Thiruvalla

Sri.Bibin Lal,Assistant Engineer

Date	Cheque No	Amount	Settlement details
27/11/19	881774	3000/-	Settled on 06/2020. Belated settlement
11/02/19	290626	5000/-	Settled on 06/2020. Belated settlement
25/02/2020	920365	2000/-	Settled on 06/2020. Belated settlement
25/02/2020	290633	1000/-	Settled on 06/2020. Belated settlement
26/02/2020	290634	4000/-	Settled on 10/2020. Belated settlement
11/03/2020	920368	20850/-	Settled on 01/2022. Belated settlement
03/04/2020	290650	10000/-	Settled on 10/2020. Belated settlement
04/05/2020	290662	20000/-	Settled on 10/2020. Belated settlement
20/05/2020	920384	10000/-	Settled on 01/2022. Belated settlement
11/06/2020	920385	14825/-	Settled on 01/2022. Belated settlement
09/11/2020	383213	5000/-	Settled on 01/2022. Belated settlement
27/04/2021	029714	6000/-	Settled on 01/2022. Belated settlement
28/04/2021	564413	4000/-	Settled on 01/2022. Belated settlement
03/05/2021	564420	17000/-	Settled on 01/2022. Belated settlement
14/05/2021	564424	15000/-	Settled on 01/2022. Belated settlement
02/07/2021	341743	10000/-	Settled on 01/2022. Belated settlement
18/08/2021	341776	3767/-	Not settled
31/08/2021	147713	6490/-	Settled on 01/2022. Belated settlement
06/09/2021	147715	5000/-	Settled on 01/2022. Belated settlement
15/09/2021	147718	17700/-	Settled on 01/2022. Belated settlement

07/12/2021	147739	22000/-	Settled on 04/2022. Belated settlement
30/04/2022	501560	28320/-	Settled on 09/2022. Belated settlement
17/04/2019	439641	5000/-	Settled on 02/2020. Belated settlement
29/07/2019	881696	16175/-	Settled on 06/2020. Belated settlement
08/08/2019	920328	5000/-	Settled on 06/2020. Belated settlement
14/08/2019	881714	13000/-	Settled on 03/2020. Belated settlement
05/09/2019	920336	21200/-	Settled on 03/2020. Belated settlement
27/11/2019	881774	26000/-	Settled on 06/2020. Belated settlement

Sri.Ratheesh V Thampi,Assistant Engineer

Date	Cheque No	Amount	Settlement details
02/04/2019	439633	5000/-	Settled on 06/2020. Belated settlement
30/04/2019	920310	20050/-	Settled on 01/2020. Belated settlement
13/05/2019	920312	18510/-	Settled on 01/2020. Belated settlement
15/05/2019	439655	35000/-	Settled on 06/2020. Belated settlement
27/06/2019	439681	42000/-	Settled on 01/2020. Belated settlement
25/07/2019	881694	9540/-	Not Settled
29/07/2019	920326	9540/-	Not Settled
05/09/2019	920335	9540/-	Not Settled
30/09/2019	920341	5020/-	Not Settled
04/01/2021	029642	18379/-	Not Settled
29/01/2021	564397	38592/-	Settled on 01/2022. Belated settlement
03/02/2021	564399	4280/-	Settled on 01/2022. Belated settlement
04/02/2021	564404	33108/-	Settled on 01/2022. Belated settlement
15/02/2021	29667	5000/-	Settled on 01/2022. Belated settlement
23/03/2021	29690	10000/-	Not Settled

Sri.Arun Kuriyan, Assistant Engineer

Date	Cheque No	Amount	Settlement details
06/11/2023	509995	25000/-	Not Settled
08/12/2023	510001	16000/-	Not Settled
03/06/2024	311361	10000/-	Not Settled
30/08/2024	599371	3600/-	Not Settled
06/11/2024	599419	20000/-	Not Settled
30/08/2024	997865	53100/-	Settled on 03/2025. Belated settlement

Smt.Kavitha L, Assistant Engineer

Date	Cheque No	Amount	Settlement details
30/04/2025	633998	15000/-	Not Settled
18/12/2024	847477	25960/-	Not settled/wrong entry
23/06/2025	634034	4200/-	Settled on 10/2025. Belated settlement
22/11/2024	842408	20000/-	Settled on 03/2025. Belated settlement

Smt.Molema P M, Assistant Engineer

Date	Cheque No	Amount	Settlement details
05/09/2019	920334	25000/-	Settled on 02/2020. Belated settlement
11/10/2019	920342	25000/-	Settled on 02/2020. Belated settlement

16/12/2019	290591	15000/-	Settled on 08/2020. Belated settlement
18/01/2020	920357	35000/-	Settled on 06/2020. Belated settlement
29/06/2020	564381	25000/-	Settled on 10/2020. Belated settlement
25/08/2020	383152	5000/-	Settled on 04/2021. Belated settlement
07/10/2020	383187	10000/-	Settled on 01/2022. Belated settlement
01/12/2020	383215	5000/-	Settled on 01/2022. Belated settlement
22/12/2020	564389	37000/-	Settled on 04/2022. Belated settlement
01/02/2021	564398	52000/-	Settled on 04/2022. Belated settlement
09/03/2021	029681	5000/-	Settled on 01/2022. Belated settlement
27/04/2021	564412	52920/-	Not Settled
27/04/2021	029713	10000/-	Settled on 01/2022. Belated settlement
04/05/2021	564422	59642/-	Settled on 04/2022. Belated settlement
28/07/2021	341756	13593/-	Settled on 01/2022. Belated settlement
06/09/2021	147714	38640/-	Not Settled
30/09/2021	133762	10000/-	Settled on 02/2022. Belated settlement
24/02/2022	277360	107080/-	Settled on 07/2022. Belated settlement

Annexure II.

Non-regularisation of Leave in SPARK Despite Signing the Attendance Register - 2026 July and August

Anchana Manoj Office Attendent	1/07/2026, 02/07/2026, 03/07/2026, 06/07/2026, 10/07/2026, 14/07/2026
Chithra O, Sr Gr Typist	01/07/2026, 02/07/2026, 04/07/2026, 06/07/2026, 07/07/2026, 10/07/2026, 13/07/2026, 14/07/2026, 15/07/2026, 20/07/2026, 31/07/2026, 07/08/2026, 10/08/2026, 11/08/2026, 13/08/2026, 14/08/2026, 17/08/2026,18/08/2026, 19/08/2026, 22/08/2026
Manju S , D,Man	01/07/2026, 02/07/2026, 03/07/2026, 04/07/2026, 06/07/2026, 07/06/2026, 08/07/2026 , 10/07/2026, 13/07/2026 01/08/2026, 11,08/2026, 20/08/2026
Rahul J R, L D C	01/07/2026, 02/07/2026, 03/07/2026, 04/07/2026, 06/07/2026, 07/06/2026, 08/07/2026,09/7/2026, 10/07/2026, 13/07/2026, 14/07/2026, 15/07/2026, 31/07/202601/08/2026, 03/08/2026, 04/08/2026, 05/08/2026, 06/08/2026, 07/08/2026,10/08/2026, 11/08/2026, 13/08/2026,14/08/2026, 18/08/2026, 20/08/2026
Arya S Aji , Lab Assistant	01/07/2026,02/07/2026,03/07/2026,04/07/2026,06/07/2026, 07/06/2026,08/07/2026,09/7/2026,10/07/2026,13/07/2026,14/07/2026,15/07/2026,07/08/2026, 10/08/2026,11/08/2026,13/08/2026,14/08/2026,19/08/2026,24/08/2026,31/08/2026
Arya S L , Chemist	01/07/2026,02/07/2026,03/07/2026,04/07/2026,06/07/2026,07/06/2026,08/07/2026,09/7/2026,10/07/2026,13/07/2026,14/07/2026,15/07/2026,18/07/2026,29/07/2026 07/08/2026,10/08/2026,11/08/2026,13/08/2026,14/08/2026,19/08/2026,22/08/2026,24/08/2026,29/08/2026
Fathima S , AE	02/07/2026,06/07/2026,13/07/2026,20/07/2026,29/07/2026 01/08/2026,11/08/2026,24/08/2026
Seena H , Sanitary Chemist	01/07/2026,02/07/2026,03/07/2026,04/07/2026,06/07/2026,15/07/2026,31/07/2026 07/08/2026, 10/08/2026,11/08/2026,13/08/2026,14/08/2026,21/08/2026,24/08/2026
Abhilash R, Sr Sanitary Chemist	01/07/2026,02/07/2026, 06/07/2026,07/07/26, 08/07/2026,09/7/2026,10/07/2026, 13/07/2026,14/07/2026,15/07/2026,16/07/2026,17/07/2026,18/07/2026,20/07/2026,21/07/2026,22/07/2026,23/07/2026, 24/07/2026, 25/07/2026, 27,/07/2026,28 /07/2026, 29/07/2026, 30/07/2026, 31/07/2026,
Beena A , Clerk cun typist	01/07/2026,02/07/2026, 06/07/2026,07/07/26, 19/08/2026 ,20/ 08/2026,21/08/2026,22/08/2022,29/08/2026
Chithra R, Bacteriologist	03/07/2026,04/07/2026, 06/07/2026,07/07/26, 08/07/2026,09/07/2026,

	10/07/2026,13/07/26,14/07/2026,15/07/2026,16/07/2026,17/07/2026,18/07/2026, 20/07/2026,21/07/2026,22/07/2026,23/07/2026.27/07/2026,29/07/2026 03/08/2026, 08/08/2026, 11/08/2026, 14/08/2026, 17/08/2026, 18/08/2026, 19/08/2026, 20/08/2026, 21/08/2026, 22/08/2026, 24/08/2026
Ephin Felix , Lascar	25/07/2026,27/ 07/2026, 30/07/2026, 18/07/2026, 04/08/2026, 29/08/2026
Meghana D J, Lab Assistant	04/07/2026, 08/07/2026, 10/07/2026, 20/07/2026, 23/07/2026, 25/07/2026, 27/07/2026, 01/08/2026, 14/08/2026, 17/08/2026, 20/08/2026, 21/08/2026, 22/08/2026,29/08/2026
Rajeshlal R , AE	01/07/2026,02/07/2026,03/07/2026,04/07/2026,06/07/2026,07/06/2026,08/07/2026,09/7/2026,10/07/2026,13/07/2026,14/07/2026,15/07/2026,16/07/2026, 17/07/2026,18/07/2026,20/07/2026, 23/07/2026, 24/07/2026, 27,/07/2026, 30/07/2026, 31/07/2026. 01/08/2026, 05/08/2026, 07/08/2026, 11/08/2026, 13/08/2026, 14/08/2026, 17/08/2026, 18/08/2026, 19/08/2026, 20/08/2026, 21/08/2026, 22/08/2026, 24/08/2026, 31/08/2026