

INTERNAL AUDIT OF JVVHOWA FUND FOR THE FY 2025-26

1. In pursuance of Jal Vayu Vihar House Owners' Welfare Association MOA and Bye Laws Chapter VI, Para 7 (f) and para 7 of page 4 of the minutes of JVVHOWA AGM held on 08 Jun 2025, we carried out the internal audit of Jal Vayu Vihar House Owners' Welfare Association Fund for the period 01 Apr 2025 to 31 Mar 2026.
2. All the documents, bills/ vouchers have been made available to us for the purpose of the audit. Our observations are appended in the succeeding paragraphs.
3. **Annual Increments:** The following five employees of JVV, who are categorised as Technical Staff have been given 15% increment wef 01 Jan 2026, approved in the BOM meeting held on 04 Jan 2026.
 - (a) Sri C Rajesh, Manager
 - (b) Ms V Rani, Office Asst.
 - (c) Sri K Raju, Electrician
 - (d) Sri YM Swamy, Plumber
4. Whilst we are not debating the deservedness of the employees for the increment, it is seen that the decision of the BOM is in contravention of the wage policy approved by the AGM on 28 Nov 2021, wherein annual increment of 10% ONLY was approved.
5. **Water Bills from HMWSSB :** Salient information from the water bills received during the FY 2025 -26 is appended below:

S No	Month	Consumption in KL	Bill Amount	Subsidy	Paid	Remarks
1	June 2025	6398	97350	95310	2040	
2	Jul 2025	5975	100590	95310	5280	
3	Oct 2025	4974	100590	95310	5280	
4	Nov 2025	4923	97350	95310	2040	
5	Dec 2025	6237	100590	95310	5280	
6	Feb 2026	6611	90870	90870	0	

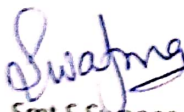
6. It can be seen from the information appended above that the bill amounts are not proportionate to the water consumption. The matter needs to be taken up with the Water Board Accounts Department.
7. **Water Meter Readings:** It is seen that on average 25 Water Meter readings recorded every month show zero. Some houses might not be inhabited hence no water consumed. At the

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same time, it is for sure that considerable number of water meters are defective and therefore recording zero reading. The matter needs to be probed and follow-up action to be taken.

8. **One more Electrician Employed:** It seen that a second electrician, Sri K Upender has been employed since 11 Feb 2026. No BOM decision to this effect has been recorded. The existing electrician himself is under loaded with average daily defects recorded around 3 – 4. Utility and working hours of the electricians need to be debated, juxtaposing the expertise of Sri A Venkatesham, our present BOM member and Electrical In-Charge.
9. **Pest Control:** A sum of Rs 40000/ per month was approved by the BOM in Feb 2026 towards pest control. The efficacy of the venture was to be reviewed by the BOM after a month i.e. in the month of Mar 2026 to take a decision on further engagement of the service. No such review by BOM has been recorded in the month of March 2026, yet the pest control spraying activity has been continued.
 - (a) None of the BOM members – barring the President - or staff are involved in the evolution. The practice of a security guard accompanying the pest control firm employee has been done away with.
 - (b) The PCF employee seems to be having total freedom and discretion in deciding his area of operation, quality of the spray, working hours and quantum of work.
10. The cumulative expenditure of the pest control operation is beyond the financial powers of the BOM. The point may be mooted in the next AGM for a necessary approval and permanent solution.


Smt S Swapna 05/may/'26

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