



കേരള സർക്കാർ

## KERALA STATE AUDIT DEPARTMENT

[www.lfa.kerala.gov.in](http://www.lfa.kerala.gov.in)

### AUDIT REPORT ON THE ACCOUNTS OF BELLUR GRAMA PANCHAYAT For the year 2016-2017

District Audit Office, Kasaragod.

Phone :0499-4256690

E-mail: doksd.ksad@kerala.gov.in

(Registered with acknowledgement)

No. KSA.KSD-7/984 /2017

KERALA STATE AUDIT DEPARTMENT,  
DISTRICT AUDIT OFFICE, KASARAGOD- 671 123.

E-Mail: doksd.ksad@kerala.gov.in

Phone :04994256690

DATED: 10.08.2017

From

The Deputy Director

Kerala State Audit Department,  
District Audit Office, Kasaragod.

To

The President,

Bellur Grama Panchayat.

(Through the Secretary)

Sir,

Sub: Bellur Grama Panchayat- Audit Report for the year 2016-2017 issued -regarding.

\*\*\*\*\*

As required in under Section 13 of Kerala Local Fund Audit Act,1994, Rule 18 of Kerala Local Fund Audit Rules 1996 and section 215 (4) of Kerala Panchayat Raj Act 1994, I forward herewith the Audit Report on the accounts of Bellur Grama Panchayat for the financial year 2016-17 for favour of further necessary actions as required under Rule 23 (1) of Kerala Local Fund Audit Rules, 1996.

Special attention is invited to Paras in Part-2 and Part-3 of this Audit Report.

On receipt of the audit report, the extracts of the relevant paragraphs of the audit report have to be forwarded to the concerned implementing officers to rectify the defects pointed out .

A special meeting of the Panchayat Committee has to be held with in one month from the date of receipt of this Audit Report for a detailed discussion on the Report and a copy of the Audit Report and the decision taken by the Panchayath Committee has to be published for the attention of public.(Rule 14,15 of Kerala Panchayat Raj (Manner of inspection and Audit system) Rules, 1997).

Necessary action may be taken to settle the audit objections early. A reply to the audit report has to be forwarded to this office within two months of the receipt of audit report. (See section 15 (1) of Kerala Local Fund Audit Act-1994, Rule 23 of Kerala Local Fund Audit Rules-1996, Rule 21(1)(2 of Kerala Panchayat Raj (Manner of inspection and Audit system) Rules-1997).

Yours faithfully,

The Deputy Director,

Kerala State Audit Department,

District Audit Office, Kasaragod.

- Copy to : 1. The Director of Kerala State Audit Department, Tvpm (through e-Mail)
2. The Deputy Director of Panchayats, Kasaragod.
  3. Office copy.

No. KSA.KSD-7/984/2017      Dated: 10.08.2017

**AUDIT REPORT ON THE ACCOUNTS OF BELLUR GRAMA PANCHAYAT IN**  
**KASARAGOD DISTRICT FOR THE YEAR 2016-17**

**(Issued under Section 215[4] of Kerala Panchayat Raj Act-1994, Section 13 of Kerala Local Fund Audit Act-1994 and under Rule 18 of the Kerala Local Fund Audit Rules-1996.)**

\*\*\*\*\*

The accounts of receipts and payments of the Bellur Grama Panchayat, in Kasaragod district, for the financial year 2016-2017 was subjected to Audit. Development fund received, Fund for maintenance, Centrally Sponsored Funds and various departmental allocations were also audited. The cash receipts and remittances for the period from 01.04.2016 to 31.03.2017 were verified in audit and withdrawals from various accounts were verified from 01.04.2016 to 31.03.2017.

The defects noticed in audit have been brought to the notice of the Panchayat through Audit Enquiries. A total of 6 Audit Enquiries served, but no reply was received. On the basis of the Audit Enquiries and the discussion in the Exit Conference only important observations are incorporated in this

Report. The follow up actions on the Audit Enquiries not included in the Audit Report has to be taken by the Panchayat.

This Audit Report is prepared based on the Registers and Records maintained by the Panchayat and the replies and explanations received to the audit enquiries. This Department is not responsible for any faulty information or any information not provided to audit.

(A). Details of Audit Conducted.

Name and Designation of the Officer who conducted the audit	Rajarama.C, Deputy Director of Kerala State Audit Department.
Time taken for audit	02.08.2017 to 10.08.2017.
Name and designation of auditors who conducted the audit	Loksha Achary.B, Audit Officer
	Vinoth Kumar.C, Assistant Audit Officer.
	Jayananda.H, Assistant Audit Officer.

(B). Executive Authorities.

President	Smt. Latha. M	01.04.2016 to 31.03.2017.
Secretary	Sri. K.Shama Bhat	01.04.2016 to 31.03.2017.

Implementing Officers.

Designation	Name of the Officers	Period
Assistant Engineer	Sri.Ushar Krishnan.G.	01.04.2016 to 18.01.2017
	Sri. Vishwanathan. M.N.	19.01.2017 to 31.03.2017
Agriculture Officer	Smt. Bindu.P	01.04.2016 to 17.01.2017
	Sri.Aravindan Kottarathil	18.01.2017 to 06.02.2017
	Smt. Sonia.A.J.	07.02.2017 to 31.03.2017
Village Extension Officer	Sri.Sumod.S.S.	01.04.2016 to 31.03.2017
I.C.D.S. Supervisor.	Smt.Ramani.N.A.	01.04.2016 to 31.03.2017
Head Master.	Sri.Narayana.K.	01.04.2016 to 31.03.2017
Medical Officer (Allopathy)	Dr.Rahul Raghavan	01.04.2016 to 23.07.2016
	Dr.Sandhya.M.N.	24.07.2016 to 31.03.2017
Medical Officer (Homeo)	Dr. Prasanth.	01.04.2016 to 31.03.2017
Medical Officer (Ayurveda).	Dr.Fathima Yasmine. K M.	01.04.2016 to 20.04.2016
	Dr.Arul Jyothi	21.04.2016 to 31.03.2017

Veterinary Surgeon.	Dr.Arun.T.S.	01.04.2016 to 31.03.2017
---------------------	--------------	--------------------------

Contents of this Audit Report.

Sl.No.		Paragraph Number
	Part 1-GENERAL REVIEW	
1	Budget.	1-1
2	Annual Financial Statement.	1-2
3	Details of certification of Annual Financial Statement.	1-3
4	Financial Position.	1-4
5	Utilisation of Fund	1-5
6	Review of implementation of projects.	1-6
7	Own fund.	1-7
8	Welfare pensions.	1-8
9	Cash verification.	1-9
10	Internal Control.	1-10
11	Details of other audits conducted.	1-11
	PART 2-AUDIT OBSERVATION UNDER RECEIPT ACCOUNTS	
12	Telecommunication Towers-Property Tax not Collected.	2-1
13	Short Collection of Profession Tax.	2-2
14	Profession tax not Collected from the Staff.	2-3
15	Profession Tax Based Turn Over not Demanded and collected from the institutions.	2-4
16	Trades being conducted without License.	2-5

17	Property Tax -Huge arrears.	2-6
	PART-3-AUDIT OBSERVATIONS ON EXPENDITURE ACCOUNTS	
18	Projects were not implemented timely- ₹3.33 Crores lapsed during the year 2016-17.	3-1
19	Bitumen not purchased- Tarring/re tarring works were not executed during the year 2016-17.	3-2
20	Anti-Rabies Vaccination- Hire charge excess payment-objected.	3-3
21	Panchayat Vehicle -Fuel mileage test not done.	3-4
22	Utilisation Certificates not produced – Amount paid objected.	3-5
23	Milk Subsidy paid -Irregularity.	3-6
24	Medicine Purchase Project- Documents not produced.	3-7
25	House Construction Projects-Agreement not executed-Irregularity.	3-8
26	Nutrimix/WBNP Rice transportation charge paid-quotation not invited-payment objected.	3-9
27	Vehicle Repair Register not maintained-expenditure objected.	3-10
28	Stock Register of Stationery Items not produced -amount paid objected.	3-11
29	Keralotsavam expenditure-Irregularities.	3-12
30	Mahatma Gandhi National Rural Employment Guarantee Scheme-Irregularity.	3-13

	Part 4-GENERAL INFORMATIONS AND REVIEW OF AUDIT.	
31	Details of fund received for joint venture projects.	4-1
32	Deposits made with other agencies/LSGIs.	4-2
33	Details of mobilisation advances made.	4-3
34	Loan/loan repayment.	4-4
35	Investments/Fixed deposits.	4-5
36	Audit Recovery.	4-6
37	Details of paragraphs included in the Consolidated Audit Report.	4-7
38	Review of Audit.	4-8
39	Audit reports pending settlement.	4-9

Annexures:

1. Audit Certificate
- 2.Receipts and payments Statement 2016-17.
- 3.Income and Expenditure Statement 2016-17.
- 4.Balance Sheet as on 31.03.2017.

## ഭാഗം 1

### പൊതു അനുബന്ധം

### **1-1 Budget.**

The budget for the year 2016-2017 was approved by the Panchayat Committee as per resolution No.12/2016 dated 03.03.2016. The anticipated receipts and payments as per the budget were as follows.

Opening Balance	12,80,73,129.00
Anticipated Receipts	18,40,28,377.00
Total	31,21,01,506.00
Anticipated Payments	30,54,50,281.00

Closing Balance	66,51,225.00
-----------------	--------------

A comparison of receipts and expenditures as per the budget and the actual receipts and payments is given below.

Item	Anticipated	Actual	Difference		Percentage (+)/(-)
			Excess	Less	
Opening Balance	12,80,73,129	1,14,74,877	11,65,98,252	-	(+) 1016.11
Receipts	18,40,28,377	9,21,97,653	9,18,30,724	-	(+) 99.60
Total	31,21,01,506	10,36,72,530	20,84,28,976	-	(+) 201.04
Payments	30,54,50,281	9,42,09,019	21,12,41,262	-	(+) 224.22
Closing Balance	66,51,225	94,63,511	-	28,12,286	(-) 29.71

There is a huge gap between the figures under anticipated and actuals. A realistic approach may be adapted in preparing the budget proposals for the coming years. The revised budget proposal for the year has not prepared.

## **1-2 Annual Financial Statement.**

The Annual Financial Statement for the year 2016-2017 was submitted to audit on 07.07.2017. The statutory time limit for the submission of AFS to Audit has been complied with by the Panchayat.

## **1-3 Details of certification of Annual Financial Statement.**

Year	Date of certification	Date and Number of the certificate
2016-2017	04.08.2017 & 05.08.2017	Audit Certificate is appended to this report as Annexure- I.

Defects noticed in the AFS are detailed below.

- 1) Plan fund Treasury statement not produced for verification.
- 2) Details of demand and arrear demand of property tax are unclear and incomplete. Deployment of sanchaya software and its linking with Saankhya remains incomplete.
- 3) The process of valuation and accounting of assets of the institution is incomplete. The Annual Financial Statement does not reflect the complete details of assets vested with the Panchayat.
- 4 ) The following accounts are not included in the AFS. Though no transaction was made in these accounts during the year 2016-17, the closing balance on 31-03-2017 is not accounted in AFS (RP-40b).

Name of bank	Account No	Closing balance



Bellur Service Co-Operative Society-EMS bhavanapadhathi	5909	₹1,00,830
NMG Bank Bellur-(T.S.C.)	40506100003969	₹5,47,203

Since these accounts are inoperative, action may be taken to close the accounts and to credit the balance amount in the accounts to own fund of the panchayat.

5) The District Panchayat share for project number 53/2017 (labour cost to paddy cultivators), amounting ₹-57,000/-, credited in the account (No-720021400000056 ) of the Agriculture officer, Agriculture office Bellur grama panchayat on 08-03-2017, is not accounted in the AFS.

6)As per the Income & Expenditure(Schedule 1-6) Statement MGNREG Expenditure is ₹1,82,25,300. But as per register( EFMS & Cash Book) the Expenditure is ₹1,78,01,803. There is difference of ₹ 4,23,497.

7) The Closing Balance as per Bellur Service Co-op Bank (own fund)-is ₹5,21,148.13, but the Closing Balance as per the AFS is ₹5,94,994/-. The reconciliation statement not produced for verification.

8) Defect of Receipt and Payment under MGNREG in the AFS is given below.

Opening balance	601
Receipts	9,14,404(RP-31)
Total	9,15,005
Payment	9,79,790(RP-16)
Closing balance	(-)64,785

As per Closing balance(RP-40(b) ₹ 13,841/- is shown in the AFS as on 31-03-2017. Defects may be rectified.

9) The Plan fund received as per letter of allotment do not agree with the ACR maintained in the panchayat for the year 2016-17. Details are given below.

Sectorwise	As per letter of allotment amount credited to LG by the Treasury.	As per letter of allotment amount shown in the ACR.
General Sector	₹75,71,252	₹60,96,729
KLGSDP-Central	₹1,48,84,458	₹1,28,81,222
KLSGDP-State	₹85,84,418/	₹82,83,242

10) The Schedule B-4- details of Grant and Contribution is not produced for verification.

The Income and Expenditure Account, Receipt and Payment and the Balance sheet for the year 2016-17 which were subjected to audit are appended to this report.

## **1-4 Financial Position.**

The financial position of the panchayat as per the accounts audited is furnished below.

Opening balance	1,14,74,877.00
-----------------	----------------

Receipts	9,21,97,653.00*
Total	10,36,72,530.00
Payments	9,42,09,019.00*
Closing Balance	94,63,511.00

\* The receipts and payments includes ₹1,78,01,803/- received as EFMS under Mahatma Gandhi NREG and ₹ 1,38,99,080/- received as DBT fund for the disbursement of various social security pensions.

## 1-5 Utilization of Fund

Fund	Opening balance	Receipts	Total	Payments	Closing Balance**	Percentage of utilization
1	2	3	4	5	6	7
Development Fund - General	0	75,71,252	75,71,252	35,24,342	40,46,910	46.54%
Development Fund- S.C.P.	0	31,33,782	31,33,782	15,23,633	16,10,149	48.61%
Development Fund-T.S.P.	0	33,28,068	33,28,068	20,64,326	12,63,742	62.02%
C.F.C.Grant	0	42,46,081	42,46,081	31,92,180	10,53,901	75.17%
Performance Grant Under KLGSDP	0	2,34,68,876	2,34,68,876	9,19,076	2,25,49,800	3.91%
Maintenance Fund- Road	0	21,73,743	21,73,743	3,83,641	17,90,102	17.64%
Maintenance Fund - Non-Road	0	25,51,449	25,51,449	15,11,507	10,39,942	59.17%
B. Fund	0	1,40,07,800	1,40,07,800	1,40,07,800	0	100%
MGNREGS	601	1,85,11,120	1,85,11,721	1,84,97,880	13,841	99.92%

\*\* Closing balance shown in column number 6 (except MGNREG) lapsed on 31.03.2017.

## 1-6 Review of implementation of projects.

The details of projects approved and implemented are furnished below.

No. of projects approved	No. of Projects implemented	No. of projects partially implemented	No. of projects not implemented	Percentage of projects completed

141	78	3	63	55.31%
-----	----	---	----	--------

Number of abandoned/ incomplete projects: Nil

Details projects implemented by Implementing Officers.

Sl. No.	Name of Implementing Officer	Details of projects to be implemented		Details of projects implemented		Percentage of expenditure
		Number	Amount	Number	Amount	
1	Secretary.	22	37,95,318	18	33,44,065	88.11%
3	Assistant Engineer.	74	3,75,42,639	18	29,11,218	7.75%
4	Agricultural Officer.	4	10,70,109	4	6,01,468	56.20%
5	Village Extension Officer.	17	31,54,896	16	27,10,824	85.92%
6	I.C.D.S. Supervisor.	7	27,90,271	7	22,36,128	80.14%
7	Medical Officer,P.H.C.	3	6,04,809	3	5,55,608	91.86%
8	MedicalOfficer-Homeo.	1	50,000	1	50,000	100%
9	MedicalOfficer-Ayurveda.	2	1,10,000	2	1,02,406	93.09%
10	Head Master.	4	8,28,000	4	8,28,000	100%
11	Veterinary Surgeon	7	17,20,352	5	3,56,999	20.75%
	Total	141	5,16,66,394	78	1,36,96,716	26.50%

A total of 141 projects were approved by D.P.C, during 2016-17. Out of this 78 projects were implemented, which accounts only 55.31% of the total numbers. In the case of public works the number of projects have to be implemented was 74, out of which only 18 projects were implemented. The

poor percentage in implementation of projects is brought to notice. The Assistant Engineer posted in the Panchayat had additional charge of near by Panchayats, which has affected the the percentage of implementation of projects under public works. Similarly the poor percentage of implementation of projects by Agricultural Officer and Veterinary Surgeon is also brought to notice.

#### Mahathma Gandhi N.R.E.G.S.

During 2016-17, Panchayat has prepared an action plan for the implementation of 674 projects projects under Mahatma Gandhi National Rural Employment Guarantee Scheme, for a total outlay of ₹ 7,04,40,000/-. During the year the panchayat has achieved an expenditure of ₹ 1,72,67,625/-, which is only 17.66% of the expected expenditure. Special attention to be given to implement all the projects got approved in the action plan.

#### Rewiew of Mahathma Gandhi N.R.E.G.S.

Total families registered	1,768
Total number of job cards issued	1,761
Number of S.C. families	304
Number of S.T. families	76
Total number of labour days to be generated	70,650
Number of families completed 100 days job	253
Total number of works got approved	674
Total number of works implemented	349
Total expenditure	1,72,67,625/-

#### Jalanidhi Project.

Receipts and payments account of Jalanidhi-II Project of Bellur Grama Panchayat for the year 2016-2017 is as follows.

Opening balance	₹ 1,05,86,835/-
Receipts	₹ 3,73,95,547/-
Total	₹ 4,79,82,382/-
Payments	₹ 4,06,76,675/-
Closing balance	₹ 73,05,707/-

Jalanidhi scheme in the panchayat is implementing under Bellur scheme level committee. There are 32 groups under this committee and the total number of individual beneficiaries coming under the group is 1134. Details of fund transferred from Jalanidhi to the accounts of committee up to 2016-2017 is given below.

Sl. No.	Name of beneficiary group	Amount paid.		
		2014-15	2015-16	2016-17
1.	Bellur Scheme Level Committee	10,73,200	10,54,763	3,84,42,490

An agreement was signed for Jananidhi project between Secretary of Bellur Grama Panchayat and Kerala Rural Water Supply and Sanitation Agency, PTC Towers, Thiruvananthapuram, on 16-03-2013 (No. A1/007/BLR/KGD/13), and as per the agreement, the work is to be completed within 24 months from the date of agreement. The agreement was revised on 01.04.2015 (Supplementary Agreement No. A1/007/BLR/KGD/13). As per the Supplementary Agreement the work is to be completed within 31.12.2017. An agreement was also signed with ASCENT (Association for community development), Cheruvathur on 27.08.2013 for technical support to the project. According to the agreement, technical support to the project is to be provided up to July 2015. As per the details available from the Grama Panchayat Supporting team, the total outlay of the project comes to ₹ 7,37,00,000/-. The total expenditure of the project as on 30.06.2017 is ₹ 4,24,48,447/-, which comes to 57.59% of the total project cost. As per the report of Jananidhi the physical progress achieved as on 30.06.2017 is 55.47%. Since the completion period of the project is 31.12.2017 the panchayat had achieved only 57.59% of expenditure. So early action to be initiated to complete the project in time and also to renew the agreements with the implementing agency and the technical supporting team to extend the duration of the project, if necessary. Detailed audit of Jananidhi Projects was not conducted along with the audit on the accounts of Grama Panchayat for the year 2016-17.

### **1-7 Own fund.**

There was a hike of 94.35 %, in the own revenue of the panchayat when compared to the revenue of the the previous year, as detailed below.

Item	Previous year	This year	Difference	Percentage (+)/(-)
Tax revenue	6,28,549	11,92,149	(+) 5,63,600	(+) 89.66%
Non-taxrevenue	79,303	1,24,301	(+) 44,998	(+) 56.74%
Other Revenue	10,700	80,101	(+) 69,401	(+) 648.60%
Total	7,18,552	13,96,551	(+) 6,77,999	(+) 94.35%

### **1-8 Welfare Pensions.**

The details of the welfare activities under taken by the panchayat during the year 2016-17 are furnished below:

Name of the pension	Amount expended	Number of Beneficiaries
Unemployment Allowance	18,720	12
Agriculture Labour Pension	83,400	10
Widow pension	50,50,050	500
National Old Age Pension	66,76,065	607
Special Disabled Pension	19,51,765	189

Pension for unmarried women above 50 years	1,37,800	12
Financial help for widow's daughter's marriage	90,000	3

## **1-9 Cash verification.**

The verification of cash balance as required under Section 6(4) of the Kerala Local Fund Audit Act, 1994 was conducted on 03.08.2017, at 3 PM, in the presence of the accountant and the Secretary. The cash balance of 03.08.2017 was ₹ 4,971/- as per the records. The physical presence of ₹ 4,971/- was ensured in the verification.

## **1-10 Internal Control.**

The Panchayat Committee is functioning to execute the duties and responsibilities entrusted as per Panchayat Raj Act and Rules. There are different standing committees and 11 implementing officers to help the President of the Panchayat in administration.

The staff strength of the Panchayat Office is as follows.

Sl No.	Name of post	Number of posts
1	Secretary	1
2	Assistant Secretary	Post not sanctioned.
3	Head Clerk	1
4	Accountant	1
5	Senior Clerk	3
6	Clerk	3
7	Office Attendant	1

The panchayat office is facing severe shortage of staff. At present (during the time of audit) the post of head clerk, accountant, one senior clerk and three clerks are vacant. The details of vacancy of office staff is given below.

Sl No	Designation	Sanctioned strength	Details of vacancy
1	Head Clerk	1	The post is vacant from 01.07.2017 onwards.
2	Accountant	1	The post was vacant from 07.01.2017 to 26.02.2017 and the accountant posted entered on LWA from 20.07.2017 onwards.
3	Senior Clerk	3	The post of one Sr. Clerk was vacant from 03.08.2016 to 26.05.2017 and another one post is vacant from 23.12.2016 onwards.

4	Clerk	3	One Clerk entered on LWA for 5 years from 10.09.2013 onwards and another post of clerk was vacant from 23.02.2016 to 02.05.2016, again the post is vacant from 27.05.2017 onwards. The one and only clerk available in the office is relieved on 07.08.2017.
---	-------	---	--

These vacancies had badly affected the day to day functioning of the office.

The standing committees of the Panchayat do meet regularly. On verification of the minutes book of finance standing committee it is noticed that, a meeting of the committee were held on 02.03.2016 for discussing the budget proposal for the financial year 2016-17, in the minutes book (page numbers 50 to 53) the figures against each item of receipt an expenditure is seen written using pencil, which is to be avoided in future. Implementing officers are not seen attended to the standing committee meetings. The minutes book of the committees may properly maintained and the presence of implementing officers have to be ensured in future.

## 1-11 Details of other audits conducted.

Audit	Date of last audit	Period of Audit	No & date of the report
Performance Audit	09.05.2017	01.12.2016 to 31.05.2017	P4-4121/17 dated 17.07.2017
Audit of the Accountant General	26.12.2003	1997-98 to 2002-03	LBA(HQ)III 8A-601/04-05/206 dated 31.05.2005.

### ഭാഗം-2

വരവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

## 2-1 Telecommunication Towers-Property Tax not Collected.

The property tax levied on various Telecommunication Towers functioning in the Grama panchayat area as per property tax demand register is not found collected by the grama panchayat. As per G.O.(ms) No. 210/2013/L.S.G.D. dt. 04-06-2013, an amount of ₹ 500/m<sup>2</sup> should be levied, as maximum property tax for an year on Telecommunication Towers. Details are given below.(Audit Enquiry No-4. dt. 09-08-2017)

SL.No	Service provider	Floor Area(sq.mts)	Property Tax arrears	Property Tax current 2016-2017	Total
1	IndusTower1,Nettanige	40.72	-	25,638	25,638
2	IndusTower2,Nettanige	5.765	-	220	220
3	Indus Tower3,Panayala	61.62	-	35,586	35,586
4	IndusTower4,Nettanige	5.65	-	327	327

5	IndusTower5,Aithanadka	62.01	-	42,323	42,323
6	Reliance,Nattakkal	52.5	90,652	30,319	1,20,971
		Total	90,652	1,34,413	2,25,065

A total amount of ₹ -2,25,065/- (Arrear ₹90,652/- and current ₹ 1,34,413/-) is pending collection under the head of property tax during the year 2016-2017.

## 2-2 Short Collection of Profession Tax

As per the half yearly income statement of the employees submitted by the head of the institution, the following employees remitted their profession tax not as per their half yearly income. Details are given below. (Audit Enquiry No-5. dt- 09-08-2017)

Sl No	Half yearly	Name of institution	Name of employee, post	Festival allowance	Basic pay	DA	Half Yearly Income	Tax collected receipt No&dt	Tax to be collected	Short
1	1 <sup>st</sup> half	Kerala gramini bank	HridyaLakshmi, Office Assistant	16,176	82,380	35,088	1,33,644	1000/54849 /04.08.2016	1,250	250
2	do-	Team leader GPAT Jananidhi	DipinChandran, Junior Engineer	-	16,500 X6 =99,000	-	99,000	300/1695 dt 20-01-2017	750	450
3	do-	Rajesh.C.	Community Development Supervisor	-	22,200x6 =1,33,200	-	1,32,200	600/1695dt 20-01-2017	1,250	650
4	do-	Rajin.T.	Junior Engineer	-	16,500x6 =99,000	-	99,000	450/1695dt- 20-01-2017	750/-	300
5	do	Vidhya Lakshmi.K.	Community Fecilitetar	-	9,900x6 =59,400	-	59,400	180/-1695 dt 20-01-2017	450	270
6	do-	Ganesh Prasad.N.	Community Fecilitetar	-	9,900x6 =59,400	-	59,400	180/-1695 dt 20-01-2017	450	270
7	do-	Shijith.M.N.	Junior Engineer	-	16,500x6 =99,000	-	99,000	450/-1695dt 20-01-2017	750	300



8	do	Satheeshan. M.K.	Senior Engineer	-	24,200x6 =1,45,200	-	1,45,200	600/-1695dt 20-01-2017	1,250	650
9	find	Jayanesh. M.K.	Team Leader	-	26,200x6 =1,57,200	-	1,57,200	765/-2036dt 02-03-2017	1,250	485
10	do-	Rajesh.C.	C.D.S.	-	22,200x6 =1,33,200	-	1,33,200	765/-2036dt 02-03-2017	1,250	485/-
11	do-	Leeshma Kamalakshan	Junior Engineer	-	16,500x6 =99,000	-	99,000	459/-2036dt 02-03-2017	750-	291-
									Total	₹ 4,401

The short may be recovered from the responsible person.

### **2-3 Profession tax not Collected from the Staff.**

On verification of the register, statement of profession tax, acquittance registers of the panchayath, it was found that the following staff, worked in the panchayat were not remitted profession tax for the year 2016-17. (Audit Enquiry No-5.d. 09-08-2017)

SL No	Name of the employee	Designation of post	Basic pay	Half year to be remitted(1st half)
1	Seema	MGNREG-Data Entry Operater	13,200 (13,200x6=79,200)	750/-
2	Shilpa.	Oversear	14,200 (14,200x6=85,200)	750/-
3	Jayashree	D.E.O.	13,200 (13,200x6=79,200)	750/-
4	Bharat Gowda	Oversear	14,200 (14,200x6=85,200)	750/-
			Total	₹ 3,000

The profession tax applicable may be collected from the responsible persons and remitted in the panchayat fund.

### **2-4 Profession Tax Based Turn Over not Demanded and collected from the institutions**

As per Rule 40 of Kerala Panchayat Raj (Profession Tax) Rules, 1996, every company or Business institutions which transacts business in the panchayat area for not less than sixty days in the half year, are liable to pay profession tax to the panchayat. On verification of the files and registers related to the profession tax, it was noticed that the Panchayat has not demanded and collected the profession tax from the following institutions.

Sl.No	Name of the Institution	Half & 2nd	Yearly(1st)
1	Bellur Service Co-Op Bank		₹2,500

Profession tax has to be demanded and collected from the above institutions and the details of tax collected has to be intimated at audit.

## **2-5 Trades being conducted without License**

As per section 232 (1) Kerala Panchayat Raj Act, 1994, no places in the Panchayat shall be used for trades, without the licence issued by the Secretary or contravening the provisions in the licence issued by the Secretary.

On the verification of the registers of D.&O. Trade Licences, it was found that many institutions /individuals conduct trade in the Panchayat area, without obtaining licence from the Secretary. Hence, the trades are being conducted violating the provisions of the Law. No action were seen taken by the Panchayat against these traders.(Audit Enquiry No-5. dt. 09-08-2017) The Details of traders & Institutions are furnished below.

SLNo	Building Number	Name of Traders	Perticular
1	xiii/156	Shiva Prasad,Kinningar	Hotel
2	iii/196	Karunakara,Nettanige	Grocery
3	Viii/316	Prasath Shetty,Natakal	Studio
4	V/93	M.S.Mohammad,Mudasarige,Nettanige	Grocery

Legal Actions as contemplated in section 232 (1) of K.P.R Act and D.&O. trade Licence Rules may be taken against in defaulters. It may be ensured that all traders/ institutions obey the D.&O. Licence Rules.

## **2-6 Property Tax -Huge arrears.**

The arrear demand and collection of property tax for the period 2016-2017 could not be verified in audit, since the arrear demand and collection register of property tax for above period are not seen maintained. In the absence of these register, the correctness of property tax could not be verified in audit.- As per Financial statement for the year 2016-2017, receivable property tax on residential building(current) is ₹ 2,61,930 and receivables for property tax on residential building(arrear) is ₹ 1,08,148. Hence early actions to be initiated to collect the arrears in time.

ചെലവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

### **3-1 Projects were not implemented in time- ₹3.33 Crores lapsed during the year 2016-17.**

During the year 2016-2017, as detailed below, a total sum of ₹ 4,64,73,251/- was allotted to the Grama Panchayat by the State Government under Development fund, Maintenance grant, World bank aid and Finance commission grant for carrying out the developmental activities effectively. Out of this sanctioned fund only ₹ 1,31,18,705/- was spent by the panchayat during the year and the unspent balance of ₹ 3,33,54,546/- lapsed during the close of the financial year.

Fund	Allotted	Spent	Unspent balance	Percentage of utilization
Development Fund- General	75,71,252	35,24,342	40,46,910	46.54%
Development Fund- S.C.P.	31,33,782	15,23,633	16,10,149	48.61%
Development Fund – T.S.P.	33,28,068	20,64,326	12,63,742	62.02%
C.F.C. Grant	42,46,081	31,92,180	10,53,901	75.17%
Performance Grant Under KLGSDP	2,34,68,876	9,19,076	2,25,49,800	3.91%
Maintenance Fund- Road	21,73,743	3,83,641	17,90,102	17.64%
Maintenance Fund – Non-Road	25,51,449	15,11,507	10,39,942	59.17%
Total	4,64,73,251	1,31,18,705	3,33,54,546	28.22%

Total number of projects approved for the year 2016-17 was 141, out of this 78 projects were implemented during the year, which account for only 55.31% of the total numbers. In the case of public works the number of projects have to be implemented was 74, out of which only 18 projects were implemented. As per the approved project a sum of ₹ 3,75,42,639/- was earmarked for the implementation of public works, but the actual expenditure in this field was only ₹ 29,11,218/-. The poor percentage in (7.75%) in expenditure by the Assistant Engineer is brought to notice. The approved annual plan for the year 2016-17 includes 20 road tarring works out of which only 2 works were implemented during the year (these two road tarring works were implemented during March/May 2016, actually these were spill over works of previous financial year). During the year, panchayat has not executed any road tarring work. The Assistant Engineers posted in the Panchayat had additional charge of near by Panchayats, which has affected the the percentage of implementation of projects under public works. Similarly the laps in purchase of bitumen also bring down the percentage in expenditure. The poor percentage in expenditure by the Agricultural Officer (56.2%) and Veterinary Surgeon (20.75%) was another factor which bring down the percentage in expenditure and ultimately lead into the lapse of fund.

During the year, Government have sanctioned an additional financial support of ₹ 2 Crore to the panchayat vide G.O.(Rt) No. 9307/2016/Fin. dated 30.11.2016 under Kerala Local Government Service Delivery Project. The following projects were approved (during the year) for utilizing this additional financial support.

Name of Project	Project avocation	Expenditure during 2016-17	Percentage of expenditure	Remarks.
Kayarpadav-Kadamagadhe-Shanthigiuri road tarring (Project No.143/17).	1,36,34,879/-	0	0	
Construction of bridge at Kadamagadhe in Kayarpadav-Shanthigiuri road (Project No.143/17).	22,81,635/-	0	0	
Construction of a community hall at Indumoole and installation of solar system (Project No.181/17).	20,00,000/-	4,00,000/-	20	Deposited to Nirmidhi Kendra on 31.03.2017
Construction of Kudumbashree meeting hall and installation of solar system (Project No. 182/17).	20,83,486/-	4,16,697/-	19.99	
Total	2,00,00,000/-	8,16,697/-	4.08	

The poor performance in the utilization of additional financial support sanctioned to the panchayat is brought to notice of the Panchayat Committee. In this connection it is also brought to the notice of the governing body, vide letter number 321/KLGSDP/2015 dated 26.07.2017 of Thaddesa Mithram, the road tarring work of Kayarpadav-Kadamagadhe- Shanthigiuri is classified into red category and they have fixed 30.09.2017 as a cut of date for the completion of the work.

The lapse in implementation of projects in time has resulted in to the lapse of huge amount sanctioned for the development of basic infrastructure of the panchayat. All the projects of the plan documents, comes from the Gramasabha. These projects are prepared by the panchayat for fulfilling the basic needs of the public. The lapse in executing the basic needs of public may lead them to turn around the developmental programmes of the panchayat and Gramasabha. Hence, action may be initiated to utilize the entire amount sanctioned to this year with the co-operation of Gramasabha, working groups, implementing officers and participation of the public of the panchayat.

### **3-2 Bitumen not purchased- Tarring/re tarring works were not executed during the year 2016-17.**

As per Circular No. 75/D.A1/2017/L.S.G.D. dated 10.02.2017 Government have given direction to all L.S.G.I.s for the purchase of bitumen and emulsion required for road works. In continuation to the above circular, further instructions for the purchase of bitumen and emulsion were given through Circular No.114/D.A1/2017/L.S.G.D. dated 27.02.2017. In this circular it is directed that, the Assistant Engineers of the L.S.G.D. section of the panchayat have to transfer the fund required for the purchase of bitumen and emulsion to the Secretary of the panchayat and the Secretary will purchase the bitumen and emulsion required for road works from oil companies. In the circular it is also expressed that, in case of road tarring works were not executed due to the delay in purchase of bitumen and became spill over projects the implementing officers will be responsible for the mistake and stringent measures should be taken against them.

Approved annual plan for the year 2016-17 of the Panchayat includes 20 road tarring works out of which only 2 works were implemented during the year (these two road tarring works were implemented during March/May 2016, actually these were spill over works of previous financial year). During the year panchayat has not purchased bitumen. In this regard an Audit Enquiry, bearing number 1 dated 09.08.2017, was served to the Assistant Engineer and Secretary of the grama panchayat seeking explanation for not purchasing bitumen required for road works, but no reply was furnished. Action has to be taken to complete the road tarring/ re tarring works incorporated in the annual plan the earliest.

### **3-3 Anti-Rabies Vaccination- Hire charge excess payment**

(Implementing Officer – Veterinary Surgeon)

(Project No. 43/17)

An amount of ₹ 19,276/-(A-Gen) was withdrawn from treasury by Veterinary Surgeon towards the project cost of Anti-Rabies Vaccination and out of this amount ₹13,656/- was paid to Shamsudheen being the hire charge of vehicle (No. KL. A. 8257 Jeep) engaged for transportation of medicine etc. 3 quotations were received, and the lowest rate quoted was ₹26/kilometre by Shamsudheen. The quotation was not mentioned about waiting charge. Excess amount was paid as detailed below.

Sl No	Date	KM covered	Amount paid	Amount payable@ ₹26/KM	Excess amount paid
1	27-02-17	17	₹1,042/-	₹442/-	₹600/-
2	28-02-17	24/	₹1,224/-	₹624/-	₹600/-
3	01-03-17	15	₹990/-	₹390/-	₹600/-
4	02-03-17	15	₹990/-	₹390/-	₹600/-
5	03-03-17	10	₹960/-	₹260/-	₹700/-
6	04-03-17	19	₹1,094/-	₹494/-	₹600/-
7	06-03-17	14	₹814/-	₹364/-	₹450/-
8	07-03-17	18	₹1,068/-	₹468/-	₹600/-
9	08-03-17	14	₹964/-	₹364/-	₹600/-
10	09-03-17	16	₹10,016/-	₹416/-	₹600/-
11	10-03-17	23	₹10,198/-	₹598/-	₹600/-
12	13-03-17	22	₹10,174/-	₹572/-	₹602/-
13	14-03-17	24	₹1,00,224/-	₹624/-	₹600/-

			₹13,656/-	₹6,006/-	₹70,650/-
--	--	--	-----------	----------	-----------

The excess amount paid is objected in audit.

(Audit Enquiry No.7 /dt.10.08.2017)

### **3-4 Panchayat Vehicle -Fuel mileage test not done**

Mileage test of fuel in respect of Panchayat vehicle Regn. No. KL. 14 G 3718 (Jeep) has not been conducted during the year 2016-17. The total kilometer covered from 01-04-2016 to 31-03-2017 was 16,409 Km.( 02-04-2016 =60,083 ,31-03-2017=76,492).Action may be taken to conduct fuel mileage test at the earliest.

### **3-5 Utilisation certificates not produced - Amount objected.**

During the year 2016-17 a total sum of ₹ 16,40,416/- as detailed below, has been paid from Panchayath fund for the implementation of various projects. But the utilisation certificates for the expenditure of the Panchayath share is not produced for audit verification. In the absence of Utilization Certificates, the amount of ₹ 16,40,416/- is objected in Audit (Audit Enquiry No.06 dated 10.08.2017)

Sl. No	Implementing Officer	Bill No./dt	Amount	Particulars
1.	Secretary	Try. Bill No.62/16-17 dated 31.03.2017	4,00,000	Paid to Nirmithi Kendra for the implementation of Indumoole community hall construction (Project No.181/17)
		Try. Bill No. 61/16-17 dated 31.03.2017	4,16,697	Paid to Nirmithi Kendra for the implementation of Kudumbasree building construction (Project No.182/17)
		Try. Bill No. 46/16-17 dated 27.03.2017	2,23,894	Paid to K.S.E.B. for total Electrification-(General) (Project No. 172/17)
		Try. Bill No. 47/16-17 dated 27.03.2017	2,74,285	Paid to K.S.E.B. for total Electrification- (S.C.P.) (Project No.173/17)
		Try. Bill No. 44/16-17 dated 27.03.2017	25,000	Paid to K.S.E.B. for totalElectrification-(T.S.P.) (Project No.174/17)
		Try. Bill No. 19/16-17 dated 20.12.2016	1,00,000/-	Paid to the Executive Director of Kerala Social Security Mission being the Panchayat share to Kerala Social Security Mission (Project No. 39/17)

		Total	14,40,416/-	
2	I.C.D.S. Supervisor.	Try. Bill No.5/16-17 dt:27.12.2016	2,00,000/-	Paid to Secretary, District Panchayat, Kasaragod being the Panchayat share for NPRPD project (Project No.73/17).
		Grand Total	₹16,40,416/-	

### **3-6 Milk Subsidy paid -Irregularity**

( Implementing Officer – Veterinary Surgeon)

(Project No. 46/17)

An amount of ₹ 1,09,281-(A-Gen) was withdrawn from treasury by Veterinary Surgeon and an amount of ₹1,00,000/- received from Block panchayat, being the project cost for the payment of subsidy to 70 milk producers. The total amount of ₹2,09,281/- was distributed among 70 beneficiaries through 3 milk societies as detailed below.

Sl No	Name of milk societies.	Period
1	Kuladapara Kseerolpadaka Sahakarana Sangham	4/2016 to 2/2017
2	Mulleria KseerolpadakaSahakarana Sangham	4/2016 to 2/2017
3	NirchalkseerolpadakaSahakarana Sangham	4/2016 to 1/2017

But the following irregularities noticed in the implementation of the project.

(1) The subsidy paid through Mulleria Ksheerolpadaka SahakaranaSangham and Kuladapara Kseerolpadaka

Sahakarana Sangham was for the period April 2016 to February 2017 ( 11 Months).

(Nirchal Ksheerolpadaka Sahakarana Sangham was from April 2016 to January 2017-for 10 months.)

(2) Details of milk collected by the Societies during the months from 4/16 to 2/17 was not furnished by the Societies.Only total quantity of milk collected for the 11 months were given by the Societies. Due to the above factors the distribution of subsidy to to the eligible farmers is not able to ensure in audit . The details of daily collection of milk from the farmers and subsidy eligible to them is to be produced for verification. So the expenditure of ₹2,09,281/-is objected in audit.

(Audit Enquiry No. 7/dt. 10-08-2017)

### **3-7 Project to Purchase medicine- Documents not produced-**

(Implementing Officer – Medical Officer, Homoeopathy)

(Project No. 137/17)

An amount of ₹50,000/- was allotted to Medical Officer, Homoeopathy vide voucher number 21600519 dt.22-02-2017 being the cost of medicine for Homoeopathic Dispensary Bellur. The documents supporting the expenditure were required to produce for audit vide Audit Requisition No. 2. dt. 08-08-2017. But the Treasury Bill Book, Cash Book, Vouchers, Non Availability Certificate, Purchase Invoice of medicine, Stock Register of medicine purchased etc. were not produced for verification to audit. Therefore the amount ₹50,000 is objected in audit.

(Audit Enquiry No. 9/dt. 10-08-2017)

### **3-8 House Construction Projects-Agreement not executed-Irregularity**

(Implementing Officer – Village Extension officer)

The following beneficiaries of the Projects of House Construction were not executed an agreement supporting the non transfer of their house/property for a period of 12 years. Details of beneficiaries and amount paid are given below.

Sl No	Name of beneficiary	Amount paid
Project No. 42/16-House Construction for S.T. Families		
1	Venkappa Naik and Lalitha	₹3,00,000
2	Ananda and Susheela	₹3,00,000
3	Kunhappa naik and Kamala	₹3,00,000
4	Narayana Naik and Pushpavathi	₹3,00,000
Project No. 44/15-House Construction for S.T. Widows		
1	Girija w/o Krishna	₹2,50,000/-
Project No. 114/15-House Construction for widow (General)		
1	Laxmi	₹2,00,000/-



Project No. 43/16-House Construction for S.T.Women		
1	Lalitha	₹3,00,000/-
2	Yashoda	₹3,00,000/-

Immediate action may be taken to execute agreement.

### **3-9 Nutrimix/WBNP Rice transportation charge paid-quotation not invited**

( Implementing Officer – I.C.D.S. Supervisor)

During the year 2016-17, a total quantity of 4,280 kg of nutrimix and 2,285 kg of WBNP rice was purchased for the distribution among the children of Anganwadi centres and an amount of , ₹ 26,400/- was paid to N.Mohammed, Bellur being the transportation charge of nutrimix and rice @ ₹ 4/- for kilogram. But quotation was not invited for the transportation of Nutrimix and WBNP rice. Therefore the amount paid being the hire charge is objected in audit.

Sl No	Bill /Cheque No./date	Amount	Month	Quantity of Nutrimix Purchased- Kg	Quantity of Rice Purchased- Kg	Transportation Charge paid
1	15364/ dt.21-06-2016	₹2,74,580/-	3/2016	530		₹2,200/-
2	3/2016-17 dt.26-09-2016	₹2,01,377/-	4/2016 7/2016 9/2016 10/2016	530 500 530	370 250 800	₹13,200/-
3	10/2016-17 dt.30-01-2017	₹2,70,771/-	11/2016	535		₹2,200/-
4	18/2016-17	₹39,650/-	1/2017	535		₹2,200/-
5	19/2016-17 dt.21-03-2017	₹39,650/-	2/2017	535		₹2,200/-
6	21/2016-17 dt.27-03-2017	₹42,469/-	2/2017		865	₹2,200/-
7	067284 dt.29-03-2017	₹70,313/-	3/2017	585		₹2,200/-

Total	₹4,280/-	₹2,285/-	₹26,400/-
-------	----------	----------	-----------

(Audit Enquiry No. 9/dt. 10-08-2017)

### **3-10 Vehicle Repair Register not maintained-expenditure objected**

(Implementing Officer –Secretary)

(Project No. 40/17)

During the year 2016-17, a total amount of ₹42,275/- was expended for the repair and maintenance work of Panchayat Vehicles, Ambulance and Jeep. But no entry made in the log book. Repair register of vehicle is also not maintained. Essentiality Certificate from the Mechanical Engineer for the repair of Ambulance was not obtained. Details of expenditure are given below.

Sl No	Vr. No./date	Amount	Payee	Particulars
1	21600692 dt.30-03-2017	₹1,00,000/-	₹22,575/- paid to Vinayaka Auto Works, Kasaragod	Repair charge Panchayat Vehicle (Jeep)No. KL14 G3718
2	-do-	-do-	₹19,700/- paid to Vinayaka Auto Works, Kasaragod	Repair charge of Panchayat Vehicle (Ambulance)
		Total	₹42,275/-	I

In the absence of Essentiality Certificate and Repair Register the expenditure of ₹42,275 is objected in audit.

(Audit Enquiry No. 9/dt. 10-08-2017)

### **3-11 Stock Register of Stationery Items not produced -Amount paid Objected**

(Implementing Officer –Secretary)

The Stock Register of stationery items purchased was not produced for verification in audit. Details of stationery items purchased are given below.

Sl No	Voucher No./date	Amount paid	Particulars
1	21600548 dt.28-02-2017	₹2,753/-	Cost of stationery items purchased from Gramalaxmi Mudralaya, Kanjikkod
2	21600660 dt.23-03-2017	₹24,946/-	-do-
3	21600696 dt.30-03-2017	₹44,680/- ₹17,960/- ₹1,410/-	Paid to Ganesh Offset Printers, Mulleria being the printing charge of Plan Document (Plan Formulation Project -No. 25/17)
	Total	₹91,749/-	

(Audit Enquiry No. /dt. 10-08-2017)

### **3-12 Keralotsavam expenditure-Irregularities**

An amount of ₹46,817/-(A Gen) was withdrawn from treasury by Secretary vide Bill No. 22/2016-17 dt. 28-12-2016 and payment made for Keralotsavam 2016 (Project No. 36/17) conducted from 20-11-2016 to 24-11-2016 and 26-11-2016 (5 days).

Details of payment made are given below.

Sl No	Name of Payee	Amount paid	Particulars of payment
1	Ganesh Printers, Mulleria	3950	Notice printing charge
2	-do-	7640	Stationery items
3	Santhosh Rohitaksa	2640	Ground cleaning
4	Maithri, Dinnerset	3570	Dinnerset
5	Mookambika shamiyana	6500	Shamiyana
6	Middle stump	4809	Trophy and others
7	Hotel	658	Food

8	Hotel	183	Food
9	Prasad N R	6000	Payment for Umpiring Keralotsavam-day not mentioned
10	Gurukiran Rai	3,000	Payment for Umpiring
11	Ebrahim	3,000	Commentator 4 days
12	Kunhirama Maniyani H.S.A. Kannada GHS Bellur	750	Payment for Official Duty
13	Padmanabha	750	Do
14	Sharath Kumar	750	Do
15	Naveen Kumar	750	Do
16	LavaKumar Beleri	750	Do
	Total	₹46,817/-	

(1)The amount for Keralotsavam is to be met from own fund. But the whole amount was spent from Development Fund (General).No expenditure from Village Panchayat Fund.

(2) ₹ 9,000/- was paid for umpiring, ₹6,000/-was paid to Shri. Prasad N. R. and ₹3,000/- was paid to Shri. Ebrahim. But mention not made about the item and date of umpiring.

(3) ₹ 3,750/- was paid for Official duty. But the date of official duty was not mentioned Due to the above irregularities the amount expended , ₹46,817 is objected in audit.

### **3-13 Mahatma Gandhi National Rural Employment Guarantee Scheme- Irregularity**

On verification of the documents in respect of the work mentioned below it is noticed that check measurement was done before completion of the work or work done even after check measurement.

Details of the work are given below.

Name of the work	Mulching Pit in Ward No X
Valuation of the work	₹62,870/-

M. book No.	106/16-17
Date of Commencement of work	29-7-2016
Last date of check measurement	12-8-2016
Days of work done as per NMR are given below	
NMR No 7528	28-07-2016 to 03-08-2016
7529	-do-
7530	-do-
7531	04-08-2016 to 10-08-2016
7532	-do-
7533	-do-
7534	11-08-2016 to 17-8-2016
7535	-do-
9396	25-08-2016 to 27-08-2016
9397	-do-
9398	-do-

Reason for the irregularity may be explained to audit.

#### ഭാഗം-4

ചൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യുവലോകനവും

### **4-1 Details of fund received for joint venture projects.**

The details of shares received from other L.S.G.s for joint venture projects are shown below.

Name of Institution	Date of	Amount.	Name and number of	Expenditure.	Unspent
---------------------	---------	---------	--------------------	--------------	---------

from which the fund received.	receipt.		project		balance.
Karadka Block panchayat	14.12.2016	1,00,000	Palliative care (Project No. 104/17)	75,110	24,890
Karadka Block panchayat	31.03.2017	1,00,000	Palliative care (Project No .104/17)	75,780	24,220
Karadka Block panchayat	28.03.2017	1,00,000	Milk subsidy (Project No. 46/17)	1,00,000	0
Karadka Block panchayat	27.03.2017	1,50,000	Supplementary nutrition programme ( Project No. 75/17)	70,313	79,687
ICDS Karadka project	06.04.2016	1,21,776	Supplementary nutrition programme	0	1,21,776
I.C.D.S. Karadka project	16.03.2017	1,02,828	Supplementary nutrition programme	0	1,02,828
District Panchayat.	15.04.2016	12,00,000	NPRPD housing.	5,10,000	6,90,000
District Panchayat.	16.03.2017	7,50,000	Thanal Housing	2,25,000	5,25,000

#### **4-2 Deposits made with other agencies/LSGIs.**

Expenditure made for deposit works are shown below.

Imlementing Agency.	Name of work.	Voucher No./ Cheque No.	Amount deposited.	Amount expended.	Unspent balance.
Nirmithi Kendra.	Indumoole community hall construction (Project No.181/17)	Try.BillNo. 62/16-17 dated 31.03.2017	4,00,000	0	4,00,000
Nirmithi Kendra.	Kudumbasree building construction (Project No.182/17)	Try.BillNo. 61/16-17 dated 31.03.2017	4,16,697	0	4,16,697
K.S.E.B.	Total Electrification-General. (Project No. 172/17)	Try.BillNo. 46/16-17 dated 27.03.2017	2,23,894	0	2,23,894
K.S.E.B.	Total Electrification S.C.P.	Try.BillNo. 47/16-17	2,74,285	0	2,74,285

	(Project No. 173/17)		dated 27.03.2017			
K.S.E.B.	Total Electrification- (Project No. 174/17)	T.S.P.	Try.Bill No. 44/16-17 dated 27.03.2017	25,000	0	25,000

### 4-3 Details of mobilization advances made.

NIL.

### 4-4 Loan/loan repayment.

There is no receipt on account of loan during the year. The details of loan repayment made during the year and the loan amount outstanding as on 31.03.2017 are given below.

Name of the loan and purpose	Order No. Date	Loan amount	Amount outstanding at the beginning of the year	Amount repaid during the year		Amount outstanding as on 31.03.2017
				Principal	Interest	
E.M.S. housing loan (Bellur Service Co-operative bank)	G.O.(M.S.) No.207/2009 /L.S.G.D. dated 07.11.2009	83,00,000	19,21,372	8,96,850	0	10,24,522

### 4-5 Investments/Fixed deposits.

NIL.

### 4-6 Audit Recovery.

Audit Report year	Part/Paragraph No.	Amount recovered	Name and designation of the remitter.	Receipt No. and date.
1998-99	Part-III/ Paragraph No. 29	157/-	Sri. M. Babayya.	11607102206 dated 24.03.2017

### 4-7 Details of paragraphs included in the Consolidated Audit Report.

The details of the paragraphs included in the previous consolidated audit reports are furnished below.

Year of Audit report	Paragraph number	Year of consolidated audit report	Paragraph number	subject	Present condition
1998-99	30	1999-2000	3	Excess amount paid for cement-construction of well	Included in the 7 <sup>th</sup> report of the

				at Boothana S.C. colony under ARWSS	Local fund accounts Committee.
--	--	--	--	--	--------------------------------------

## 4-8 Review of Audit.

### A- Concise Details:

Total Receipts for the year 2016-17	9,21,97,653.00
Total Payments for the year 2016-17	9,42,09,019.00
Loss in receipts	9,901.00
Loss in expenditure/ amount disallowed in audit	0.00
Amount objected in audit	21,14,588.00

### B. Details of clear cases of loss sustained to the panchayat Fund.

Para No.	Details of Loss		Name Of the officer responsible for the loss
	Chargeable	Surcharge able	
2-2	4,401/-	-	Sri. K.Shama Bhat, Secretary
2-3	3,000/-	-	
2-4	2,500/-	-	
Total	9,901/-	-	

### Details of amount objected in Audit:

Para No.	Amount.	Name and designation of the officer responsible.
3-3	7,650/-	Dr.Arun.T.S, Veterinary Surgeon.
3-5	16,40,416/-	₹ 14,40,416/- Sri. K.Shama Bhat, Secretary.
		₹ 2,00,000/- Smt.Ramani. N. A, I.C.D.S. Supervisor.
3-6	2,09,281/-	Dr.Arun.T.S, Veterinary Surgeon.
3-7	50,000/-	Dr.Prashant, Medical Officer,Homeopathy.
3-9	26,400/-	Smt.Ramani. N.A, I.C.D.S. Supervisor.
3-10	42,275/-	Sri. K.Shama Bhat, Secretary.
3-11	91,749/-	Sri. K.Shama Bhat, Secretary.
3-12	46,817/-	Sri. K.Shama Bhat, Secretary.



Total	21,14,588/-	
-------	-------------	--

C. Details of loss sustained to the Central/state Govt, or other Agencies/institutions.

NIL.

D. Cases requiring further inquiry to fix the loss.

NIL.

E. Permanent addresses of the officers responsible for the loss mentioned in the Audit report.

Para No	Name and Designation	Official Address	Permanent Address
2-2, 2-3, 2-4	Sri.K.ShamaBhat, Secretary.	On LPR	MalladkaHouse, Neerchal(P.O), Kumbla (via), Kasaragod – 671 321

#### **4-9 Audit reports pending settlement.**

Year of Audit	Name & date Latest reference from this office	No & Paras pending
1969-70	LF 6678/C2/75 dt.20.01.1975	9
1971-72	LF 8131/C2/75 dt.27-03-1976	6
1983-84	LFC12/1386 dt. 28-11.1989	7
1984-85	LFC7/1876/89 dt. 18-07-1990	6
1985-86	LFC7/1999/90 dt. 11-04-1991	7
1986-87	LFC7/1233/91 dt. 14-10-1991	4
1988-89	LFKSD1/385/94 dt. 16.12.1994	4
1989-90 to1993-94 (JRY)	LFKSD2/363/94 dt. 16-12-1994	4
1996-97	LFKSD4/177/98 dt. 07-05-1999/04-08-2000	8
1997-98	LFKSD4/ 353/99 dt. 24-08-2000/23-11-2000	9
1998-99	LFKSD5/219/2000 dt.30-09-2000/05-01-2000	9

1990-91 to1992-93	LFKSD5/ 307/01 dt. 26.6.2001/13-09-2001	8
1999-2000	LFKSD5/57/2001 dt. 14-06-2002/13-11-2002	8
2000-2001	LFKSD5/106/2002 dt. 02-02-2002	9
1993-94 to1995-96	LFKSD6/432/2003 dt. 27-03-2004	7
2001-2002 plan	LFKSD6/802/2003 dt. 11-03-2005	5
2001-02 Final	LFKSD6/565/2005 dt. 01-01-2006/15-09-2008	9
2002-03	LFKSD4/640/09 dt. 20-01-2010	5
2003-04	LFKSD4/204/10 dt. 18-12-2010	16
2004-05	LFKSD4/205/10 dt. 09-12-2010	7
2005-06	LFKSD7/135/11 dt. 03-02-2012	6
2006-07	LFKSD7/ 142/11 dt. 14-02-2012	6
2007-08	LFKSD7/138/11 dt. 14-02-2012	4
2008-09	LFKSD4/217/12 dt. 13-02-2012	6
2009-10	FKSD4/272/12 dt.14-02-2012	4
2010-11	LFKSD-4/467/13 dt.29-10-2013/13-12-2013	6
2011-12	LFKSD4/468/13 dt. 16-12-2013/31-12-2013	5
2012-13	LFKSD7/430/14 dt. 30-12-2014	11
2013-14	LFKSD7/826/2015 dt.09-10-2015	10
2014-15	KSA.KSD7/637/201 dt. 20.07.2016	7
2015-16	KSA.KSD-7/73/2017 dt. 31.01.2017	8

Action has to be initiated to settle the audit objections in the above reports urgently.

The Deputy Director,  
District Audit Office, Kasaragod.

## **Annexure-1**

### **AUDIT CERTIFICATE**

No. KSA-KSD-7/984/2017

Kerala State Audit Department,  
District Audit Office, Kasaragod – 671123

E-mail:- [doksd.ksad@kerala.gov.in](mailto:doksd.ksad@kerala.gov.in)

Phone: 04994-256690

Dated :10.08.2017.

Certified that, I have audited the Annual Financial Statement of Bellur Grama Panchayat in Kasaragod District for the year ended on 31.03.2017 in accordance with Section 4 of the Kerala Local Fund Audit Act 1994, Section 215 of the Kerala Panchayat Raj Act 1994, the rules made there under and the guidelines issued by the Comptroller and Auditor General of India for the purpose of audit of accounts of Panchayat Raj Institutions.

In my opinion, the Financial Statements of Bellur Grama Panchayat for the year 2016-17, except the observations in Part 2 and part 3 of my audit report, properly presents the picture of income and expenditure.

Deputy Director,  
Kerala State Audit Department,  
District Audit Office, Kasaragod.

ഓഡിറ്റ് സർട്ടിഫിക്കറ്റ്

കെ.എസ്.എ-കെ.എസ്.ഡി-7/984/2017

കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്,  
ജില്ലാ ഓഡിറ്റ് കാര്യാലയം, കാസറഗോഡ്.

E-mail:- doksd.ksad@kerala.gov.in  
ഫോൺ: 04994-256690

തീയതി.10.08.2017.

1994ലെ കേരള ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് നിയമത്തിന്റെ 4-ാം വകുപ്പ്, 1994 ലെ കേരള പഞ്ചായത്ത് രാജ് നിയമത്തിന്റെ 215-ാം വകുപ്പ്, ഇവ അനുസരിച്ചും പഞ്ചായത്ത് രാജ് സ്ഥാപനങ്ങളുടെ ഓഡിറ്റിന് വേണ്ടി കമ്പ്ട്രോളർ ആന്റ് ഓഡിറ്റർ ജനറൽ നിർദ്ദേശിച്ച ഓഡിറ്റിംഗ് സ്റ്റാന്റേർഡുകൾ അവലംബിച്ചും, കാസറഗോഡ് ജില്ലയിലെ ബെള്ളൂർ ഗ്രാമ പഞ്ചായത്തിന്റെ 2016-17 വർഷത്തെ വാർഷിക ധനകാര്യ സ്റ്റേറ്റ്മെന്റ് പരിശോധിച്ചതായി ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

എന്റെ റിപ്പോർട്ടിൽ ചൂണ്ടിക്കാണിച്ചിരിക്കുന്ന പരാമർശങ്ങൾ ഒഴികെ, എന്റെ അഭിപ്രായത്തിൽ, ബെള്ളൂർ ഗ്രാമ പഞ്ചായത്തിന്റെ 2016-17-ലെ വാർഷിക ധനകാര്യ പത്രിക, വരവ് ചെലവ് കണക്കുകളെ ശരിയായ രീതിയിൽ അവതരിപ്പിക്കുന്നു എന്ന് ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

ഡെപ്യൂട്ടി ഡയറക്ടർ,  
കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്,  
ജില്ലാ ഓഡിറ്റ് കാര്യാലയം കാസറഗോഡ്.

**Annexure -2**

**Belloor Grama Panchayat Receipt And Payment Statement For the period from 01-April-2016 To**

**31-March-2017.**

Code	Head Account	Schedule	Amount(Rs.)
	Opening Balance		
	Bank	RP-40(a)	11,467,305.00
	Cash	RP-40(a)	7,572.00
	Receipts		
Operating 110000000	Tax Revenue	RP-1	278,612.00
130000000	Rental Income from Panchayat Properties	RP-3	7,380.00
140000000	Fees & User Charges	RP-4	116,551.00
150000000	Sale & Hire Charges	RP-5	30,910.00
160000000	Revenue Grants, Funds, Contributions & Compensations	RP-7	3,468,681.00
171000000	Interest Earned	RP-9	30,411.00
320000000	Grants, Funds & Contributions for Specific Purposes	RP-31	54,760,972.00
350000000	Other Liabilities	RP-36	399,770.00
Non Operating 180000000	Other Income	RP-10	157.00
350000000	Other Liabilities	RP-36	48,468.00
431000000	Sundry Debtors (Receivables)	RP-43	921,287.00
460000000	Loans, Advances and Deposits	RP-47	433,571.00
Grand Total			71,971,647.00
	Payments		
Operating 210000000	Establishment Expenses	RP-11	1,935,182.00
220000000	Administrative Expenses	RP-12	333,800.00
230000000	Operations & Maintenance	RP-13	235,169.00

250000000	Decentralised Plan Programme - Productive Sector	RP-15	825,501.00
251000000	Decentralised Plan Programme - Service Sector	RP-16	9,509,734.00
252000000	Decentralised Plan Programme - Infrastructure Sector	RP-17	628,900.00
253000000	Decentralised Plan Programme - Projects not included in Sector Division	RP-18	1,048,471.00
254000000	Expenditures of Transferred Institutions and State Sponsored Schemes (not in	RP-19	109,490.00
255000000	Maintenance Projects	RP-20	510,858.00
256000000	Other Revenue Grants and Funds - Revenue Expenses	RP-21	39,604,350.00
260000000	Grants, Contributions and Compensations from Own Fund	RP-22	10,000.00
280000000	Prior Period Item	RP-26	-132,435.00
320000000	Grants, Funds & Contributions for Specific Purposes	RP-31	24,890.00
350000000	Other Liabilities	RP-36	3,097,230.00
Non Operating 240000000	Interest & Finance Charges	RP-14	6,279.00
280000000	Prior Period Item	RP-26	-2,500.00
330000000	Secured Loans	RP-32	896,850.00
340000000	Deposits Received	RP-34	11,400.00
350000000	Other Liabilities	RP-36	1,190,677.00
410000000	Fixed Assets	RP-38	1,392,609.00
412000000	Capital Work In Progress	RP-40	1,106,697.00
460000000	Loans, Advances and Deposits	RP-47	164,984.00
	Closing Balance		
	Bank	RP-40(b)	9,462,793.00
	Cash	RP-40(b)	718.00

Grand Total			71,971,647.00
-------------	--	--	---------------

Software Support: Information Kerala Mission Accounts Officer Secretary

Page 1 of 1

### **Annexure -3**

## **Bellur GramaPanchayat Income & Expenditure Statement For the period from 01-April-2016 to 31-March-2017**

Code	Head Of Account	Schedule	Amount(Rs.)
	Income		
110000000	Tax Revenue	I-1	963,493.00
130000000	Rental Income from Panchayat Properties	I-3	7,380.00
140000000	Fees & User Charges	I-4(b)	129,401.00
150000000	Sale & Hire Charges	I-5(b)	30,910.00
160000000	Revenue Grants, Funds, Contributions & Compensations	I-6	88,049,831.00
171000000	Interest Earned	I-8	30,411.00
180000000	Other Income	I-9	157.00
A	Total-Income		89,211,583.00
	Expenditure		
210000000	Establishment Expenses	I-10(b)	5,958,815.00
220000000	Administrative Expenses	I-11(b)	333,800.00
230000000	Operations & Maintenance	I-12(b)	235,169.00
240000000	Interest & Finance Charges	I-13	6,279.00
250000000	Decentralised Plan Programme - Productive Sector	I-14	1,772,243.00



251000000	Decentralised Plan Programme - Service Sector	l-14(a)	26,783,978.00
252000000	Decentralised Plan Programme - Infrastructure Sector	l-14(b)	628,900.00
253000000	Decentralised Plan Programme - Projects not included in Sector Division	l-14(c)	1,048,471.00
254000000	Expenditures of Transferred Institutions and State Sponsored Schemes (not included under Decentralised Plan Programme)	l-14(d)	14,008,570.00
255000000	Maintenance Projects	l-14(e)	510,858.00
256000000	Other Revenue Grants and Funds - Revenue Expenses	l-15(a)	39,742,471.00
260000000	Grants, Contributions and Compensations from Own Fund	l-15	10,000.00
272000000	Depreciation	l-17(a)	1,869,323.00
B	Total-Expenditure		92,908,877.00
C = A-B	Gross Surplus/Deficit of Income over Expenditure		(3,697,294.00)
D= 280000000	Prior Period Item	l-18	(418,427.00)
E = C-D	Gross Surplus/Deficit of Income over Expenditure after prior period items		(3,278,867.00)
290000000	Transfer to Reserve Funds		
	Net Balance being surplus/deficit carried over to Balance sheet (Panchayat Fund)		

Accounts Officer	Secretary
Software Support: Information Kerala Mission	

Page 1 of 1

## Annexure -4

### **Bellur GramaPanchayat BALANCE SHEET As on 31-March-2017**

Code No.	Description of Items	Schedule No	Amount
	<u>LIABILITIES</u>		
	Reserve & Surplus		
310000000	Panchayat Fund	B-1	(7760741.00)
311000000	Earmarked Funds	B-2	0.00
312000000	Reserves	B-3	21043338.00
	<i>Total Reserve &amp; Surplus</i>		13282597.00
	Grants, Contributions for specific purposes		
320000000	Grants, Funds & Contributions for Specific Purposes	B-4	11234714.00
	<i>Total Grants, Contributions for specific purposes</i>		11234714.00
	Loans		
330000000	Secured Loans	B-5	1024522.00
	<i>Total Loans</i>		1024522.00
	Current Liabilities and Provisions		
340000000	Deposits Received	B-7	236296.00
350000000	Other Liabilities	B-9	768071.00
	<i>Total Current Liabilities and Provisions</i>		1004367.00
	TOTAL LIABILITIES		
	<u>ASSETS</u>		26546200.00
	Fixed Assets		
410000000	Fixed Assets	B-11	19666126.00
411000000	Accumulated Depreciation	B-11	(5148368.00)
412000000	Capital Work In Progress	B-11(a)	1106697.00
	<i>Total Fixed Assets</i>		15624455.00
	Current Assets, Loans and Advances		
431000000	Sundry Debtors (Receivables)	B-15	352712.00

440000000	Pre-paid Expenses	B-16	1024522.00
450000000	Cash and Bank balance	B-17	9463511.00
460000000	Loans, Advances and Deposits	B-18	81000.00
	<i>Total Current Assets,Loans and Advances</i>		10921745.00
	TOTAL ASSETS		26546200.00

Software Support : Information Kerala Mission Accounts Officer Secretary

Balance Sheet Page 1 of 1