



കേരള സർക്കാർ

## KERALA STATE AUDIT DEPARTMENT

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### AUDIT REPORT ON THE ACCOUNTS OF BELLUR GRAMA PANCHAYAT For the year 2017-2018

District Audit Office, Kasaragod.

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(Registered with acknowledgement)

No. KSA.KSD-7/105/2019

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

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Phone :04994256690

DATED: 10.02.2019

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 2017-2018 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 2017-18 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(H.G),

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-7/105/2019 Dated: 10.02.2019

**AUDIT REPORT ON THE ACCOUNTS OF BELLUR GRAMA PANCHAYAT**  
**IN KASARAGOD DISTRICT FOR THE YEAR 2017-18**

(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.)

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The accounts of receipts and payments of the Bellur Grama Panchayat, in Kasaragod district, for the financial year 2017-2018 was subjected to audit. Development fund received, fund for maintenance, Centrally sponsored funds and various departmental allocations were also audited. The cash receipts, remittances and withdrawals from various accounts were verified in audit for the period from 01.04.2017 to 31.03.2018.

The defects noticed in audit have been brought to the notice of the Panchayat through audit enquiries. A total of 4 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 not 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	Sri.Mahesha. B, Deputy Director (H.G.) of Kerala State Audit Department.
Time taken for audit	10.01.2019 to 22.01.2019.
Name and designation of auditors who conducted the audit	Sri.Lokesha Achary.B, Audit Officer.(H.G)
	Sri.Yadava Kumara. C. H, Assistant Audit Officer.
	Sri.Janardanan.C, Senior Grade Auditor .

(B). Executive Authorities.

President	Smt. Latha. M.	01.04.2017 to 31.03.2018.
Secretary	Sri. K.Shama Bhat.	01.04.2017to09.06.2017FN
Secretary ( Charge)	Sri. Jayakrishnan.S.	09.06.2017 to 27.06.2017FN
Secretary	Sri.AchuthaManiyani	27.06.2017 to31.03. 2018.

Implementing Officers.

Designation	Name of the Officers	Period
Assistant Engineer	Sri. Vishwanathan. M.N.	01.04.2017 to 24.04.2017FN
	Sri.Ushar Krishnan.G.	24.04.2017 to 31.03.2018
Agriculture Officer	Smt. Sonia.A.J.	01.04.2017 to 29.07.2017.FN
	Sri.Ambujachan	29.07.2017 to 05.02.2018.FN
	Sri.Narasimhalu	05.02.2018 to 31.03.2018
Village Extension Officer	Sri.Sumod.S.S.	01.04.2017 to 31.08.2017.FN
	Sri.Mahadeva C.M.	31.08.2017 to31.03.2018
I.C.D.S. Supervisor.	Smt.Ramani.N.A.	01.04.2017 to 19.08.2017 FN
	Smt.Vidya.K.V.	19.08.2017 to 08.12.2017 FN
	Smt.Rema T. P.	08.12.2017 to31.03.2018
Head Master.	Sri.Narayana.K.	01.04.2017 to 21.01.2018 FN
	Sri.Prakash M.	21.01.2018 to31.03.2018
Medical Officer (Allopathy)	Dr.Sandhya.M.N.	01.04.2017 to 29.04.2017 FN
	Dr.Favas Majeed.	29.04.2017 to 31.03.2018
Medical Officer (Ayurveda).	Dr.Arul Jyothi	01.04.2017 to 10.08.2017 FN
	Dr.Hajeesh P.C.	10.08.2017 to31.03.2018
Veterinary Surgeon.	Dr.Arun.T.S.	01.04.2017 to 10.08.2017 FN
Veterinary Surgeon.	Dr.Kishor kumar, K.J.	10.08.2017 to 31.03.2018

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1. Audit Certificate
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- 3.Income and Expenditure Statement 2017-18.
- 4.Balance Sheet as on 31.03.2018.

## ഭാഗം 1

### പൊതു അവലോകനം

### **1-1 Budget**

The Budget for the year 2017-18 was approved by the Panchayat Committee as per resolution No. 1. dt. 28-03-2017. The anticipated receipts and payments as per the budget were as follows.

Opening Balance	₹ 45,92,709/-
Receipt	₹ 18,42,83,000/-
Total	₹ 18,88,75,709/-
Expenditure	₹ 17,94,21,850/-
Closing Balance	₹ 94,53,859/-

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

Item	Anticipated(₹)	Actual (₹)	Difference between
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	budget and actuals			
			Excess(₹)	Less(₹)
Opening Balance	45,92,709/-	94,63,511/-	48,70,802/-	-
Receipts	18,42,83,000/-	6,20,92,153/-	-	12,21,90,847
Total	18,88,75,709/-	7,15,55,664/-	-	11,73,20,045/-
Payments	17,94,21,850/-	6,28,96,583/-	-	11,65,25,267/-
Closing Balance	94,53,859/-	86,59,081/-	-	7,94,778/-

There is a huge gap between the figures under anticipated and actuals. A realistic approach may be adopted in preparing the budget proposals for the coming years.

## 1-2 Annual Financial Statement

Statutory time limit for the-submission of A.F.S.	Submitted to audit	Returned to the Panchayat for the rectification of defects	Resubmitted after rectification of defects
31-07-2018	10-08-2018	-	-

## 1-3 Details of Certification of Annual Financial Statement.

Year	Date of Certification	Date and number of the certificate
2017-18	10-08-2018	KSA/KSD.3/963/2018 dt: 10.08.2018. (Qualified Certificate)

ഗ്രാമ പഞ്ചായത്തിന്റെ 2017-18 സാമ്പത്തിക വർഷത്തിലെ വാർഷിക കണക്കുകൾ പരിശോധിച്ചതിൽ കണ്ടെത്തിയ അപാകതകൾ

- 1) As per the Annual financial Statement, expenditure under Development Fund (T.S.P.) is Rs.28,60,717/-, but in the ACR the expenditure is shown as Rs.30,09,346/-. Reason for the difference of Rs.1,48,629/- is to be explained.
- 2) Reconciliation Statement for the balance amount shown in the Schedule 40(b) of Receipt and Payment Statement is not produced for verification. Hence the correctness of the balance is not able to verify.
- 3) Asset register, deposit register, Investment register were not produced for verification.
- 4) Receipt and expenditure under Mahatma Gandhi National Rural Employment Guarantee scheme do not agree with the figures shown in the Annual Financial Statement. As per Schedule I-6 of the Income and Expenditure statement expenditure under MGNREG is Rs.1,44,97,562/-. But as per the bank book and EFMS statement, the total expenditure is Rs.1,40,69,804/-. There is a difference of Rs.4,27,758/ is not explained.
- 5) An amount of Rs.1,50,000/- is shown as receipt and expenditure during the year 2017-18, under the head of account of Financial Help for Widows daughters Marriage. But this amount is not included in the



Receipt and Payment and Income and Expenditure (R&P&I&E) statement. Omission of Rs.1,50,000/- as receipt and expenditure in the Annual financial statement is to be regularised.

6) All the existing assets of the Panchayat has not been included in the A.F.S. Physical verification of the assets and stock and stores was not done at the end of the financial year.

7) Demand register and arrear demand register of property tax is not maintained. Though the integration of Saankhya software and Sanchaya software has completed, the figures shown in the demand, collection and balance statement do not agree with the figures in the Annual Financial Statement. In the absence of the demand register and arrear demand register of property tax, correctness of the amount collected and the amount pending for collection could not be verified.

8) Records and registers to verify the figures shown in Schedule B4 of Balance Sheet was not produced.

9) The Balance sheet as on 31.03.2018 shows an amount of Rs. 1,29,73,943/- under the head 412010101- as Capital work in progress, but details of the amount were not made available for verification.

10) Closing balance of the General Ledger Trial Balance for 2017-18 is shown as Rs.7,96,995/- (head 431600199) but this amount is not included in Schedule B-15 of the Balance sheet.

## **1-4 Financial Position (As per Receipt & payment Account)**

Opening balance	₹94,63,511/-
Receipts	₹6,20,92,153/-
Total	₹7,15,55,664/-
Payments	₹6,28,96,583/-
Closing Balance	₹86,59,081/-

## **1-5 Utilization of fund (As per Appropriation Control Register)**

Development Fund General	0	94,73,899	94,73,899	87,50,929	7,22,970
Development Fund S.C.P.	0	35,76,842	35,76,842	28,30,453	7,46,389
Development Fund T.S.P.	0	37,53,474	37,53,474	28,60,717	8,92,757
C.F.C. Grant	0	44,03,455	44,03,455	28,13,447	15,90,008
Performance Grant Under KLGSDP Central	0	1,42,23,522	1,42,23,522	1,26,81,364	15,42,158
Performance Grant Under KLGSDP State	0	77,11,177	77,11,177	43,24,154	33,87,023

Maintanance Fund- Road		0	26,81,000	26,81,000	21,65,816	5,15,184
Maintanance Fund – Non-Road		0	36,26,942	36,26,942	14,79,716	21,47,226
Mahatma Gandhi National Rural Employment Guarantee Scheme	Admin	13,841	9,53,114	9,66,955	9,64,768	2,187
	Wages directly given to beneficiary account	0	1,38,17,623	1,38,17,623	1,38,17,623	0
Central Fund	1) TSC	0	10,50,000	10,50,000	0	10,50,000
	2) ICDS	8,11,649	1,19,663	9,31,312	1,84,616	7,46,696
	3) SSA	1,08,500	0	1,08,500	0	1,08,500
	4) NPRPD	10,90,000	0	10,90,000	0	10,90,000
	5) Shuchitva Mission	0	1,14,588	1,14,588	1,14,588	0

## 1-6 Review of Implementation of Projects

The details of projects approved and implemented during the year 2017-18 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
192	94	14	84	49%

### Details Projects Implemented by Implementing Officers

Sl. No.	Implementing Officers	Projects Approved		Projects implemented		Percentage of expenditure
		No.	Amount(₹)	No.	Amount(₹)	
1	Agricultural Officer.	6	26,92,900	6	12,37,522	46%
2	Veterinary Surgeon	7	14,57,000	6	4,66,800	32%
3	Medical Officer-P.H.C.	7	8,49,110	6	7,12,761	84%

4	Medical Officer- Ayurveda.	2	1,40,000	2	1,22,630	87%
5	Village Extension Officer.	21	42,74,241	18	31,14,850	73%
6	I.C.D.S. Supervisor.	13	38,35,924	11	29,05,199	76%
7	Head Master.	7	12,54,000	7	11,22,443	89%
8	Secretary.	28	87,78,743	23	63,00,177	72%
9	Assistant Engineer.	101	4,56,06,244	29	2,45,70,007	53%
Total		192	6,88,88,162	108	4,05,52,389	59%

For the year 2017-18 a total number of 192 projects were approved by D.P.C. Out of this 108 projects were implemented during the year, which account for only 56% of the total numbers. In the case of public works the number of projects have to be implemented was 101 out of which only 29 projects were implemented. The poor percentage in implementation of projects is brought to notice. The Assistant Engineer has utilized only 53% of the fund year marked. The Veterinary Surgeon has utilized only 32 % of the fund year marked. Similarly the poor percentage of implementation of projects by other Implementing Officers is brought to notice.

Monitoring of the projects was not conducted properly. Monitoring Reports of all the projects implemented during 2017-18 were not kept with the files.

## **1-7 Mahathma Gandhi NREGS**

Special attention may be given to implement all the projects got approved as per the action plan. Financial position of MNREGs is given below;

Item	Opening Balance ₹	Receipt ₹	Total ₹	Expenditure ₹	Closing Balance ₹
Administrative expenditure	13,841	9,53,114	9,66,955	9,64,768	2,187
Directly transferred to beneficiaries account	0	1,38,17,623	1,38,17,623	1,38,17,623	0
Total	13,841	1,47,70,737	1,47,84,578	1,47,82,391	2,187

Review of Mahathma Gandhi NREGS.

Total number of labour days to be generated	50,448
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No. of families completed 100 days job		98
Total number of projects as per Action plan		811
Total number of projects implemented		192
Total expenditure.1,47,82,391	Projects -1,38,17,623	192
	Admin -9,64,768	

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

Name of the pension	Amount expended ₹	No. of Beneficiaries
Unemployment Allowance	6,000	9
Agriculture workers pension	1,00,600	8
Widow pension	54,88,700	461
Indira Gandhi National old age pension	64,76,200	531
National disabled pension	20,55,200	174
Pension for unmarried women above 50 years	1,21,300	11
Financial help for widow's daughter's marriage	1,50,000	5

## **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 11-01-2019, at 11.30 Noon, in the presence of the accountant and the Secretary. The cash balance was ₹ 10,410/- as per the records. The physical presence of ₹.10,410/- was ensured in the verification.

## **1-10 Internal Control**

Distribution of work amongst the employees of the institution is done properly. 7 staff meeting of employees held during the year 2017-18. Personal Registers were not maintained by the office sections. All the accounts of the panchayat are incorporated in the annual financial statement. Rules for procurement of goods and stores are not followed by the institution strictly. Accounting of the assets created is not done properly. Asset Register also not properly maintained. The standing committees of the Panchayat do meet regularly. The front office is functioning properly. Front office duty register has not been maintained properly.

## 1-11 Details of other audits conducted.

Audit	Date of last audit	Period of Audit	No. & date of the report
Performance Audit	25.06.2018	2018 April,May.	PAU/1/160/2018 dt.24.07.2018
Audit of the Accountant General	02.01.2019	2013-14 to 2017-18	LBA(HQ)III/III/8B-51/2018-19/216 dt.02.01.2019

## 1-12 Own fund.

There was a hike of 17.17%, in the own revenue of the panchayat when compared to the revenue of the previous year, as detailed below.

Item	Previous year (₹) 2016-17	This year (₹) 2017-18	Difference(₹)
Tax revenue	12,25,519	12,03,454	(-) 22,065
Non tax revenue	1,62,591	1,49,848	(-) 12,743
Other revenue	49,735	3,31,523	2,81,788
Total	14,37,845	16,84,825	2,46,980

## ഭാഗം-2

വരവു കണക്കുകളിൽമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

### 2-1 Library Cess amount collected not remitted to Library Council Account

As per circular no.10088/L3/05/L.S.G.D dated 20.09.2005, Local Self Govt.Institutions should remit the amount collected as library cess to the Library Council in two instalments. The first instalment is to be paid by April 30<sup>th</sup> and the second instalment will be by November 30<sup>th</sup>. If any fault found in remitting the library cess, it will be the personal liability of the secretary of the local body. However, in Bellur panchayat, the library cess collected amounting Rs,43,770/- along with the property tax for the year 2017-18, has not been remitted to the Library Council till date.The library cess due to the Library Council account is to be remitted and intimated to audit.

### 2-2 Kerala Worker's Welfare Fund is not

## **transferred to the Grama Panchayat own fund**

As per Kerala Building & other construction worker's welfare Cess Act 1996, Act 28,section 3(3), 1% of the amount remitted to Kerala Construction Worker's Welfare Fund has to be transferred to the panchayat. An amount of Rs.2,56,474.00 has been collected and remitted tby the Bellur panchayat during the year 2017-18 being the construction worker's welfare fund. Out of this 1% of the total amount amounting Rs.2,564.74 is to be transferred to the account of Bellur panchayat. But no amount has been received to the panchayat. Therefore immediate action may be taken to credit them amount to panchayat account.

## **2-3 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 institution.

Sl. No.	Name of the Institution	Half Yearly (1st &2nd)
1	Maveli store, Bellur	₹2,500

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

## **2-4 E-tender bid submission fee has not been received by the panchayat**

For the various public works during the financial year 2017-18, bid submission fee were submitted through online by the the Contractors during e-tendering and are deposited in the account of the Executive Engineer,Local Self Govt.Department (Kasaragod). But this amounts are not transferred to the accounts of the panchayat. Steps may be initiated to refund the amount from District panchayat to the grama panchayat account.

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### **3-1 Register showing the details of domestic animals suitable for the climatic condition may be maintained-**

The implementing officer Veterinary Surgeon should conduct a status study on the various pets, cow, buffalo, goats, poultry etc. suitable for the grama panchayat and the source of their availability and submit a detailed report to panchayat. The status report of various domestic animals and pets has not been maintained in the panchayat. A report of this nature will be helpful to the panchayat for the preparation of various projects, which involve purchase of animals and pets suitable for the weather and climatic condition of the area and the successful implementation of these projects.

### **3-2 Palliative care- help of social organizations, non-govt. organizations not sought. etc.**

The palliative care policy aims to provide the best care by providing co-ordinated efforts by the health sector, local bodies and institutions engaged in charitable works for the needy and suffering patients, as per circular no.66373/DA1/09 by L.S.G.D. dated 02.11.2009. But in Bellur grama panchayat, palliative care is not looking for co-operation and support from social organizations, NGOs etc. The grama panchayat has not been able to collectively and actively participate the public and various organisations to implement the home care programme more efficiently. Panchayat authorities should implement this programme more efficiently and carefully with social responsibility with the help of community organizations and NGOs.

### **3-3 Street light charges paid-joint verification not conducted.**

Implementing officer: Secretary

During the year 2017-18 a total of Rs.35,702/-- was seen remitted with K.S.E B. towards electricity charges of street lights. The panchayat has not maintained a street light register showing the details of street lights installed at each ward, number of bulbs, nature of lights installed like C.F.L, tube lights, sodium vapour lamp etc. The demand notices of electricity charge were also not produced for audit verification. In the absence of above details, the expenditure could not be verified in audit. Further, a joint verification was not conducted by the panchayat and K.S.E.B authorities to ascertain the actual consumption of electricity. Audit recommends a joint verification to re-ascertain the monthly street light charges. The matter is brought to the notice of the panchayat administrative committee.

### **3-4 Panchayat Vehicle- 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 2017-18. Action may be taken to conduct fuel mileage test at the earliest. Purpose of Journey, if on official duty- full details and places of visit for which proceedings is not fulfilled in the Log Book of the vehicle.

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

During the year 2017-18, an amount of Rs 38,72,204/- as detailed below has been paid from Panchayat fund for the implementation of various projects. But the utilisation certificates for the amount spent, monitoring committee reports, completion reports of the works were not produced for verification in audit. Action may be initiated to obtain the Utilisation Certificates from K.S.E.B, and Nirmithi Kendra and also the monitoring committee reports, completion of work reports from the persons responsible and intimated to audit .

Sl. No.	Implementing Officer	Treasury Bill No./Date.	Amount (₹)	Particulars
	Secretary.	17/26.05.2017 Project No.117/2018 Grama panchayat share for total electrification (T.S.P.)	1,48,629	Deposited to Executive Engineer, K.S.E.B, Kasaragod A/c.No. 67086428348
		18/26.05.2017 Project No.116/2018 Grama panchayat share for total electrification (S.C.P.)	3,47,725	
		19/26.05.2017 ProjectNo.115/2018 Grama panchayat share for total electrification (Genaral)	1,15,000	



		14/26.05.2017 Project No. 87/2018 Grama panchayat share for Kerala Mission activities	1,09,350	InformationKeralaMission, Thiruvananthapuram A/C. No. 57047023512
		38/08.01.2018 Project No. 45/2018 Kutumbashree meeting hall & Solar system installation	5,74,934	Amount paid to Nirmithi Kendra Kasaragod A/C. No. 42552140000016
		44/27.10.2017 Project No. 44/2018 Indumoole community hall construction &Solar system installation	4,69,789	Amount paid to Nirmithi Kendra, Kasaragod A/C. No. 42552140000016
		27/27.10.2017 Project No. 44/2018 Indumoole community hall construction &Solar system installation	4,00,000	Amount paid to Nirmithi Kendra, Kasaragod A/C. No. 42552140000016
		36/08.01.2018 Project No. 44/2018 Indumoole community hall construction &Solar system	6,81,807	Amount paid to Nirmithi Kendra, Kasaragod A/C. No. 42552140000016
		27/30.10.2017 Project No. 45/2018 Kutumbashree meeting hall & Solar system installation	4,16,697	Amount paid to Nirmithi Kendra, Kasaragod A/C. No. 42552140000016

6/20.07.2017 Project No. 88/2018 Jalanidhi share	6,08,272	Kerala Rural Water Supply And Sanitation Agency A/C. No. 40506100005353	
Total	38,72,203		

### **3-6 Agriculture Sector- Monitoring not done**

During the year 2017-18 following projects were implemented in Agriculture sector by the Agricultural Officer, Krishi Bhavan, Bellur.

Name of project	Unit cost	Expenditure
Subsidy for labour charge of paddy cultivation (Project No. 126/18) 125 beneficiaries	6,80,000/-	6,80,000/-
Organic manure subsidy for arecanut (Project No.123 /18) 113 beneficiaries	5,50,000/-	2,41,254/-
Organic manure subsidy for Integrated coconut cultivation (Project No.108 /18)101 beneficiaries	3,20,000/-	1,27,222/-
Subsidy for grow bag with seedling for Kutumbashree vegetable cultivation (Project No. 146/18) 18 Kutumbashree group	9,13,200/-	1,44,000/-
Subsidy for Mahali control (Project No. 124/18) arecanut garden 53 beneficiaries	2,00,000/-	36,385/-
Krishi Bhavan stationary item purchase (Project No. 235/18)	29,700/-	8,661/-

Monitoring of these projects were not done. The implementation of a project not ends with the distribution of subsidy, monitoring of the projects is also a part of the project. The working group in agricultural sector has an important role in monitoring the projects implemented. In future, monitoring of the projects directed in paragraph number 6.2.4(ix) and

22(i) of G.O.(M.S) No.4/2016/L.S.G.D. dated 11.01.2016 has to be done for ensuring the effective implementation of projects.

### **3-7 Distribution of cot to old aged -Defects**

Implementing Officer:I.C.D.S. Supervisor.

Project no.139/2017-18(S.C.P.) Rs.1,98,432.

Project no.134/2017-18 (general) Rs.2,76,978.

Project no.140/2017-18(T.S.P.) Rs.3,76,194.

As per the above project,the following numbers of wooden cots are purchased for the purpose of distribution to beneficiaries who are above the age of 60 years.

Sl. No.	Project No.	Category	No. of cots	Price of single cot	Amount
1.	134/2017-18	General	67	4,134	2,76,978
2.	139/2017-18	S.C.P.	48	4,134	1,98,432
3.	140/217-18	T.S.P.	91	4,134	3,76,194
Total			206		8,51,604

On verification of the above project,the following defects are noticed.

1).Project No.139/2017-18; Out of 48 S.C.P. beneficiaries, one beneficiary.Smt.Chomu,W/o. Late. Korama,Kuladapara,Nettanige has not attained the age of 60 years as per the copy of the aadhaar card attached.

2).Project No.134/2017-18;General sector,Out of 67 beneficiaries three beneficiaries, Smt.Kaveri W/o. Mahalinga Maniyani, Smt.Fathima W/o. Kunhali, Sri.Krishna Purusha S/o. Koraga Purusha have not attained the age of 60 years as per the copy of the aadhaar card documents attached with the application.

3).Project No.140/2017-18;T.S.P. Sector, Out of the 91 beneficiaries,the following 11 beneficiaries have not completed 60 years of age as per the age proof documents attached with the application.

Sl. No.	Name of beneficiary	Age as per proof
1.	Krishna Naik S/o. Choma Naik	58
2.	Govinda Naik S/o. Appu Naik	59
3.	Thimma Naik	57
4.	Seetha W/o. (L) Choma Naik	59
5.	Akkamma D/o. Choma Naik	52
6.	Saraswathi K W/o. Krishna Naik	56

7.	Laxmi W/o. Budha Naik.	57
8.	Laxmi W/o. Ithappa Naik	No age proof
9.	Girija W/o. (L) Krishna Naik	No age proof
10.	Rathna W/o. (L) Chaniyappa Naik	No age proof
11.	Thimmanna Naik S/o. Mahalinga Naik	55

Under this circumstances, the reason for distributing cots to beneficiaries who have not completed 60 years is to be explained. An enquiry deemed fit may be conducted by the panchayat to assess the eligibility of the beneficiaries, and if found the beneficiaries are not eligible the amount of 15 cots (1+3+11) (15 X 4,134=62,010) is to be recovered and refunded to panchayat. The report of the enquiry may be intimated to audit. (Audit enquiry No.03 dated 22.01.2019)

### **3-8 Files and documents not presented for audit - expenditure objected**

Implementing Officer: I.C.D.S. Supervisor.

Sl.No.	Project no.& Name	Bill No. & Date	Expenditure
1.	Project No. 141/18, Marriage assistance to S.T. women	21/17-18 dated 28.02.2018	₹75,000
2.	Project No. 143/18, Vessel purchase to Anganwadies	25/17-18 dated 24.03.2018	₹1,11,487
		Total Amount	₹1,86,487

An amount of ₹ 1,86,487/- was spent by the I.C.D.S. Supervisor to implement the above two projects. But vouchers and related supplementary documents were not furnished to audit, though requested as per the audit enquiry No.3 dated 22.01.2019. In the absence of the vouchers and documents, the amount spent for the projects amounting to ₹1,86,487/- is objected in audit. The implementing officer should keep all the vouchers, files and associated documents related to the projects implemented by him and should produce to audit. As per Kerala Panchayat Raj (Manner of inspection & audit system Rules 1997, Rule 12(2) ,if the implementing officer fails to provide document, it deems such files and documents does not exist and the amount expended will be treated as loss to the Panchayat. The expenditure is held under objection till the production of documents . Hence, all required documents and files should be produced for audit verification.

### **3-9 Financial help to Kudumbashree units for bee keeping-**

Implimenting Officer:Village Extention Officer

Project no. 81/18- Financial help to Kudumbashree units for bee keeping

Outlay of the Project -7,20,000 (5,40,000 Dvpt Fund + 1,80,000 Loan)

Expenditure Rs 5,00,000

An amount of Rs 5,00,000 was withdrawn by V.E.O. vide bill no. 27/2017-18 dt. 28-03-2018 and transferred to Kerala Grameena Bank, Bellur being the financial assistance to 4 bee keeping groups at the rate of 1,25,000 each. The project was a back end subsidy project and the unit cost was 1,75,000. Each group had to avail loan of Rs1,75,000. Subsidy of Rs.1,25,000 was to be paid only after the expenditure of Rs 1,75,000 by each group.Payment made to the following mentioned groups.

- (1) Shreehari kudumbashree Kuladapara-1,25,000
- (2) Navya JLG Shanthiguri-1,25,000
- (3) Shreelaxmi JLG Indumoole-1,25,000
- (4) Sathyshree C Kinningar-1,25,000

The following defects noticed in the implementation of the project.

(1) Subsidy amount of Rs 5,00,000 was transferred to the bank on 28-03-2018. As on 28-03-2018, the groups have not spent any amount for the implementation of this project. Loan amount of Rs 1,70,000 was sanctioned only in the next financial year after the deposit of subsidy amount to bank. The expenditure of Rs. 75,500 was made for the purchase of materials for bee keeping only on 19-05-2018. Documents supporting the payment for the purchase of equipments for Rs 75,500 only was produced for audit. The eligible amount of subsidy is 75% of this amount Rs 56,625. The total amount payable is Rs 56,625 x 4 groups =Rs 2,26,500. The excess amount paid is Rs 2,73,500.Vouchers supporting the expenditure of this amount should be produced for audit. If the vouchers are not produced the amount of Rs 2,73,000 has to be collected from the person responsible.

(2) Minutes of the Kudumbashree groups were not produced for audit. Details regarding the numbers of members were not made available for audit.

Under these circumstances the amount expended Rs 5,00,000 is held under objection.

(Audit Enquiry No. 5 dt. 22-01-2019)

### **3-10 Lap top for SC and ST Students.**

(A) Laptop to S.C. Students-

Project No. 95/18

Expenditure Rs 2,39,600/-(S. C. P. )

Implementing Officer -V.E.O, Bellur

An amount of Rs 2,39,600 (Treasury Bill No. 20/2017-18 dt: 28-03-2018) was spent for the purchase of 8 numbers of

Laptops @ 29,950 each.

(B) Laptop to S.T. Students-

Project No: 99/18

Expenditure Rs 4,49,250/-(T.S.P. )

Implementing Officer -V. E. O, Bellur

An amount of Rs 4,49,250 (Treasury Bill No: 19/2017-18 dt 28-03-2018) was spent for the purchase of 15 numbers of Laptops @ 29,950 each.

A total amount of Rs 6,88,850/- (2,39,600 + 4,49,250) was paid to One Zero Info Systems being the cost of 23 Laptops purchased towards the implementation of these 2 projects. The following defects noticed in the implementation of the project.

(1) The laptops may have been purchased from GeM registered Institute without tender. The Laptops were purchased from One zero Infosystems, Kasaragod without tender. But the documents supporting the Gem Registration of the above Institute has not been produced for audit. This is highly irregular.

(2) A total number of 23 Laptops were purchased from One zero Infosystems, Kasaragod as detailed above. In the Tax Invoice the specification of the laptop was shown as 500 GB HDD and 14 inch screen. The systems were physically verified by Asst.Engineer PWD,Electronics, Kasaragod and certified the specication as 1 TB HDD and 15.6 inch screen size.

(3) Usually one beneficiary is selected from one family. 21 laptops were distributed among 21 students of 21 families. But 2 laptops were distributed among 2 beneficiaries of a single family as detailed below.

(i) Akshaya kumar S/o Narayana Naik, Konkanimooole

(ii) Shreeraksha D/o Narayana Naik, Konkanimooole

So, the panchayat committee may assure the specification of the computers purchased with the help of a technical expert and the criteria of distribution of two computers to a single family. If the specifications of the computers purchased are not as per the approved project, and the distribution of computers are against the approved criteria, necessary action may be initiated upon the person responsible and intimated to audit.

(Audit enquiry No: 6 dt. 22-01-2019)

### **3-11 S.S.A. Share excess payment-**

Name of Project- Panchayat Share to S.S.A.

Implementing Officer- Headmaster,G.L.P.S, Nettanige

Bill No. 3/2017-18 dt: 28-09-2017 -6,24,000 ( Devt.t Fund Gen ) Project no. 127/18

Bill No. 1/2017-18 dt: 29-08-2017-1,50,000 (S.C.P.) Proj. No. 128/18

Bill No. 2/2017-18 dt: 29-08-2017-1,50,000 ( T.S.P.) Proj. No. 129/18

Total Rs 9,24,000.

An amount of Rs 9,24,000 was transferred to S.S.A. by Head Master, G.L.P.S, Nettanige being the project share for 2017-18. The total out lay of the project was 23,10,000. The Panchayat share is 40% of this amount Rs 9,24,000. But the total expenditure incurred during the year 2017-18 was Rs 10,83,000. 40% of this amount Rs 4,33,200 was to be paid by the Panchayat. But Rs 9,24,000 was paid resulting in the excess payment of Rs 4,90,800. The excess amount transferred Rs 4,90,800 is objected in audit.

(Audit Enquiry No. 6/ 22-01-2019)

### **3-12 Cash Book not maintained by Head Master GLPS Nettanige-**

As per G.O.(P.) 177/06/Fin. dated 12.04.2000 every implementing officer has to maintain cash book in form TR 7A and route every financial transactions through this cash book. But, Head Master, G.L.P.S, Nettanige (implementing officer) has not maintained cash book in form TR 7A for the period from 01-04-2017 to 07-03-2018. The irregularity is brought to notice.

### **3-13 Laptop purchased for School-Stock Register not maintained**

Laptop purchased for school , Project No. 147/18,

Impl.Officer- Headmaster , G.L.P.S, Nettanige

An amount of Rs 30,000 was withdrawn from treasury by the Head Master ( Bill No. 4/17-18 dt: 06-11-2017) and paid to Real E. Store, Kasaragod, being the cost of laptop purchased for G.L.P.S, Nettanige ( Invoice No. 1016 dt: 07-11-2017 Laptop HP 15 BS545 ). But the stock register of laptop was not produced for audit. The same may be maintained and produced for verification in audit. This financial transaction is not entered in the cash book by the Head Master. Therefore, proper entries may be made in the cash book and stock register and intimated to audit.

( Audit Enquiry No. 8/ dt: 22-01-2019 )

### **3-14 Projects Implemented by asst.Engineer-Irregularities**

During the year 2017-18, 27 projects were implemented by Asst.Engineer, L.S.G.D, Bellur Panchayat, The works include such as Road tarring, bridge, footpath concrete, building maintenance, drinking water etc. On verification of the work files, registers,and documents supporting the expenditures, the following defects are noticed.

- (1) All the documents supporting the expenditure were not kept with the work file.
- (2) Proper entries are not made in the Tender Register. All the columns are not been filled up correctly.
- (3) Agreement register is not written properly.
- (4) Stamp papers of agreements also remain blank, Supplementary agreement has not been seen executed in the case of time extension.
- (5) Work bills, measurement books do not contain memo of payments.
- (6) Adequacy of bitumin not worked out.
- (7) Tender inviting notice, Tender approval details, etc were not kept with the file.

The implementing officer should maintain all the registers and documents as mentioned above and to be produced for verification. The absence of documents signifies that, the records and documents do not maintained and exist, and projects are implemented without following the guidelines of the government. The action initiated to recover/maintain the records may be intimated to audit.

### **3-15 Medicine purchase- stock register not maintained**

Implementing officer: Veterinary Surgeon.

An amount of Rs.30,000/- was withdrawn from treasury by Veterinary Surgeon vide bill no.1/17-18 and paid to English Pharma being the cost of medicine purchased for the office of the Veterinary Dispensary(Project No.73). But the stock register has not been maintained for the medicine purchased. The same may be maintained and produced for verification in audit.

**ഭാഗം-4**

**പൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യുവലോകനവും**



## **4-1 The details of funds received from other LSGIs for joint venture projects**

Name of Institution from which the fund received.	Year of receipt.	Amount. (₹)	Name of project	Expenditure.	Unspent balance. (₹)
Block Panchayat	2017-18	1,20,000	Milk Subsidy	1,12,431	7,569
	2017-18	3,40,000	Paddy labourcharge	3,40,000	0
District Panchayat, Kasaragod	2017-18	10,00,000	Well Recharge	10,00,000	0
	2017-18	1,10,000	Paliative Care	94,780	5,220

Unspent balance may either be utilised or refunded.

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

Expenditure made for deposit works are shown below.

Implementing Agency.	Name of work.	Voucher No./ Cheque No.	Amount deposited.	Amount expended.	Unspent balance.
K.S.E.B.	Grama panchayath share for total electrification (TSP)Project No.117/201	17/26.05.2017 (A/c.No. 67086428348)	₹1,48,629	0	₹1,48,629
K.S.E .B	ProjectNo.116/2018 Grama panchayath share for total electrification (SCP)	18/26.05.2017 A/c.No. 67086428348	₹3,47,725	0	₹3,47,725

K.S.E.B	ProjectNo.115/2018 Grama panchayath share for total electrification (Genaral)	19/26.05.2017	₹1,15,000	0	₹1,15,000
Information Kerala Mission, Thiruvananthapuram	Project No. 87/2018 Grama panchayath share for Kerala Mission activities	14/26.05.2017 (A/C. No. 57047023512)	₹1,09,350	0	₹1,09,350
Nirmithi Kendra Kasaragod	Project No. 45/2018 Kutumbashree meeting hall & Solar system installation	38/08.01.2018 (No. 42552140000016)	₹5,74,934	0	₹5,74,934
Nirmithi Kendra Kasaragod	44/27.10.2017 Project No. 44/2018 Indumoole community hall construction & Solar system installation	44/27.10.2017 A/C. No. 42552140000016	₹4,69,789	0	₹4,69,789
Nirmithi Kendra Kasaragod	Project No. 44/2018 Indumoole community hall construction & Solar system installation	27/27.10.2017 (A/C. No. 42552140000016)	₹4,00,000	0	₹4,00,000
Nirmithi Kendra Kasaragod	Project No. 44/2018 Indumoole community hall construction & Solar system	36/08.01.2018	₹6,81,807	0	₹6,81,807
Nirmithi Kendra	Kutumbashree meeting	27/30.10.2017	₹4,16,697	0	₹4,16,697

Kasaragod	hall & Solar system installation	(A/C. No. 42552140000016)			
Kerala Rural Water Supply And Sanitation Agency	Project No. 88/2018 Jalanidhi share	6/20.07.2017 (A/C. No. 40506100005353)	₹6,08,272	0	₹6,08,272

### **4-3 Details Of Mobilisation Advances made**

Nil

### **4-4 Loan/Loan repayment**

The details of loan repayment made during the year and the loan amount outstanding as on 31.03.2018 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 31.03.2018
				Principal	Interest	
E.M.S. Housing Loan	G.O.(M.S.)No.207/2009 dt. 07-11-2009 /27-03-2010	83,00,000	13,64,522	8,96,850 <u>3,40,000</u> 12,36,850	nil	1,27,672

The outstanding balance of E.M.S. Housing loan as on 31-03-2018 was Rs 1,27,672. But during the year 2018-19, an amount of Rs 7,96,850 has been remitted to the bank being the loan repayment. This resulted in the excess loan repayment of Rs 6,69,178, and this amount is to be recovered from the bank immediately and intimated to audit.

### **4-5 Investments/Fixed deposits.**

Nil

### **4-6 Audit recovery**

Nil

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

Year of Audit	Para No.	Year of CAR	Para No.	Subject	Present position
1998-99	33	1999-2000	24	advance not utilised – interest not collected	Objection Continues
2014-15,2015-16	2-1	2016-17	Chapter1 Anex.3	Property tax reg.	Objection Continues
2015-16	2-2,2-3	2016-17	Chapter2 Anex.5	Profession Tax reg.	Objection Continues

## **4-8 Details of Charge/Surcharge actions**

NIL

## **4-9 Review of audit**

A- Concise Details:

Total receipts for the year 2017-18	₹6,20,92,153
Total payments for the year 2017-18	₹6,28,96,583
Loss in receipts	-Nil-
Loss in expenditure/ amount disallowed in audit	-Nil-
Amount objected in audit	₹ 18,66,137/-

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

Details of amount objected in Audit.

Para No.	Amount	Person Responsible
3-8	₹1,86,487	Smt.Remma T. P.(I.C.D.S. Supervisor)
3-9	₹5,00,000	Mahadeva C. M. (Village Extention Officer)
3-10	₹6,88,850	Mahadeva C. M. (Village Extention Officer)
3-11	₹4,90,800	Narayana K ,(Headmaster, G.L.P.S, Nettanige)
Total	₹18,66,137	

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.

Nil

## **4-10 Audit Report 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 to 1993-94 (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 to 1992-93	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 to 1995-96	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
2016-17	KSA.KSD-7/984/2017 dt. 10.08.2017	17

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

The Deputy Director(H.G),  
District Audit Office, Kasaragod.

## **Annexure-1**

## **AUDIT CERTIFICATE**

No. KSA.KSD-7/105/2019

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 : 10-02-2019.

Certified that, I have audited the Annual Financial Statement of Bellur Grama Panchayat in Kasaragod District for the year ended on 31.03.2018 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 2017-2018, except the observations in Part 1(3), Part 2 and part 3 of my audit report, properly presents the picture of income and expenditure.

Deputy Director.(H.G),  
Kerala State Audit Department,  
District Audit Office, Kasaragod.

ഓഡിറ്റ് സർട്ടിഫിക്കറ്റ്

കെ.എസ്.എ-കെ.എസ്.ഡി-7/105/2019 Dated: 10.02.2019

കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്,  
ജില്ലാ ഓഡിറ്റ് കാര്യാലയം, കാസറഗോഡ്.

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

ഫോൺ: 04994-256690

തീയതി: 10-02-2019.

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 2017-2018 വർഷത്തെ വാർഷിക ധനകാര്യ സ്റ്റേറ്റ്‌മെന്റ് പരിശോധിച്ചതായി ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

എന്റെ റിപ്പോർട്ടിൽ Part 1(3),Part 2, part 3 ചൂണ്ടിക്കാണിച്ചിരിക്കുന്ന പരാമർശങ്ങൾ ഒഴികെ, എന്റെ അഭിപ്രായത്തിൽ, ബെള്ളൂർ ഗ്രാമ പഞ്ചായത്തിന്റെ 2017-2018-ലെ വാർഷിക ധനകാര്യ പത്രിക, വരവ് ചെലവ് കണക്കുകളെ ശരിയായ രീതിയിൽ അവതരിപ്പിക്കുന്നു എന്ന് ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

ഡെപ്യൂട്ടി ഡയറക്ടർ(ഹ.ഗ്രേ.)  
കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്,  
ജില്ലാ ഓഡിറ്റ് കാര്യാലയം കാസറഗോഡ്.

**Annexure-2**

**Receipt and Payment Statement 2017-18**



Bellur Grama Panchayat RECEIPT & PAYMENT STATEMENT			
For the period from 01-April-2017 to 31-March-2018			
Code.No	Description of Items	Schedule No	Amount
	RECEIPTS		
	Opening Balance		
Bank	Bank	RP-40(a)	9462793.00
Cash	Cash	RP-40(a)	718.00
	Operating		
110000000	Tax Revenue	RP-1	287150.00
130000000	Rental income from Panchayat Properties	RP-3	4250.00
140000000	Fees & User Charges	RP-4	62105.00
150000000	Sale & Hire Charges	RP-5	75119.00
160000000	Revenue Grants, Funds, Contributions & Compensations	RP-7	44985764.00
171000000	Interest Earned	RP-9	4424.00
320000000	Grants, Funds & Contributions for Specific Purposes	RP-31	15417564.00
350000000	Other Liabilities	RP-36	36342.00
	Non Operating		
180000000	Other Income	RP-10	2529.00
340000000	Deposits Received	RP-34	1900.00
350000000	Other Liabilities	RP-36	57094.00
431000000	Sundry Debtors (Receivables)	RP-43	887912.00
460000000	Loans, Advances and Deposits	RP-47	270000.00
	Grand total		71555664.00
	PAYMENTS		
	Operating		
210000000	Establishment Expenses	RP-11	2332926.00
220000000	Administrative Expenses	RP-12	423718.00
230000000	Operations & Maintenance	RP-13	292840.00
250000000	Decentralised Plan Programme- Productive Sector	RP-15	2223266.00

251000000	Decentralised Plan Programme- Service Sector	RP-16	19387217.00
252000000	Decentralised Plan Programme- Infrastructure Sector	RP-17	953849.00
253000000	Decentralised Plan Programme- Projects not included in Sector Division	RP-18	312669.00
254000000	Expenditures of Transferred institutions and State Sponsored Schemes	RP-19	259000.00
255000000	Maintenance Projects	RP-20	2630531.00
256000000	Other Revenue Grants and Funds - Revenue Expenses	RP-21	1870786.00
280000000	Prior Period item	RP-26	46219.00
320000000	Grants, Funds & Contributions for Specific Purposes	RP-31	1000000.00
350000000	Other Liabilities	RP-36	3445025.00
	Non Operating		
240000000	Interest & Finance Charges	RP-14	1810.00
330000000	Secured Loans	RP-32	896850.00
350000000	Other Liabilities	RP-36	1045254.00
410000000	Fixed Assets	RP-38	10414143.00
412000000	Capital work in Progress	RP-40	13964774.00
431000000	Sundry Debtors (Receivables)	RP-43	796795.00
460000000	Loans, Advances and Deposits	RP-47	598911.00
	Closing Balance		
Bank	Bank	RP-40(b)	8659081.00
Cash	Cash	RP-40(b)	0.0
	Grand Total		71555664.00

### **Annexure-3**

## **Income and Expenditure Statement 2017-18**

Bellur Grama Panchayat

INCOME & EXPENDITURE STATEMENT			
For the period from 01-April-2017 to 31-March-2018			
Code.No	Description of Items	Schedule No	Amount
	INCOME		
110000000	Tax Revenue	I-1	949943.00
130000000	Rental Income from Panchayat / Municipal Properties	I-3	4250.00
140000000	Fee & User Charges	I-4(b)	75455.00
150000000	Sale & Hire Charges	I-5(b)	75119.00
160000000	Revenue Grants, Funds, Contributions & Compensations / Subsidies	I-6	59636096.00
171000000	Interest Earned	I-8	4424.00
180000000	Other Income	I-9	2529.00
	Total Income		60747816.00
	EXPENDITURE		
210000000	Establishment Expenses	I-10(b)	6384664.00
220000000	Administrative Expenses	I-11(b)	423718.00
230000000	Operations & Maintenance	I-12(b)	292840.00
240000000	Interest & Finance Charges	I-13	1810.00
250000000	Decentralised Plan Programme-Productive Sector / Programme Expenses	I-14	4186570.00
251000000	Decentralised Plan Programme-Service Sector	I-14(a)	32338929.00
252000000	Decentralised Plan Programme-Infrastructure Sector	I-14(b)	953849.00
253000000	Decentralised Plan Programme-Projects not included in Sector Division	I-14(c)	312669.00
254000000	Expenditures of Transferred Institutions and State Sponsored Schemes (not included under Decentralized Plan Programme)	I-14(d)	14501000.00

255000000	Maintenance Projects	l-14(e)	2630531.00
256000000	Other Revenue Grants and Funds - Revenue Expenses	l-15(a)	1889506.00
272000000	Depreciation	l-17(a)	2693296.00
	Total Expenditure		66609382.00
	Gross Surplus/ Deficit of income over Expenditure		-5861566.00
280000000	Prior Period Item	l-18	-243284.00
	Gross Surplus/Deficit of Income over Expenditure after prior period items.		-5618282.00
290000000	Transfer to Reserve Funds	l-18(a)	0.0

## **Annexure-4**

### **Balance Sheet as on 31.03.2018**

Bellur Grama Panchayat BALANCE SHEET
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As on 31-March-2018			
Code.No	Description of Items	Schedule No	Amount
	LIABILITIES		
	Reserve & Surplus		
310000000	Panchayat / Municipal Fund	B-1	-13379023.00
311000000	Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund	B-2	0.0
312000000	Reserves	B-3	48828072.00
	Total Reserve & Surplus		35449049.00
	Grants, Contributions for Specific Purposes		
320000000	Grants, Funds & Contribution for Specific Purposes	B-4	11245006.00
	Total Grants, Contributions for Specific Purposes		11245006.00
	Loans		
330000000	Secured Loans	B-5	127672.00
	Total Loans		127672.00
	Current Liabilities & Provisions		
340000000	Deposits Received	B-7	238196.00
350000000	Other Liabilities	B-9	490860.00
	Total Current Liabilities and Provisions		729056.00
	TOTAL LIABILITIES		47550783.00
	ASSETS		
	Fixed Assets		
410000000	Fixed Assets	B-11	32224087.00
411000000	Accumulated Depreciation	B-11	-7841664.00
412000000	Capital Work in Progress	B-11(a)	12973943.00

	Total Fixed Assets		37356366.00
	Investments		
	Current Assets, Loans and Advances		
430000000	Stock-in-hand	B-14	3780.00
431000000	Sundry Debtors (Receivables)	B-15	1199845.00
440000000	Pre-paid Expenses	B-16	127672.00
450000000	Cash and Bank Balance	B-17	8659081.00
460000000	Loand, Advances and Deposits	B-18	204039.00
	Total Current Assets, Loans and Advances		10194417.00
Other Assets			
Miscellaneous Expenditure (To the Extent not written off)			
TOTAL ASSETS			47550783.00