

GOVERNMENT OF KERALA

KERALA STATE AUDIT DEPARTMENT  
AUDIT REPORT ON THE ACCOUNTS OF  
ENMAKAJE GRAMA PANCHAYAT in  
KASARAGOD DISTRICT  
For the year 2015-2016

No. KSA.KSD-5/67/2017

KERALA STATE AUDIT DEPARTMENT,  
DISTRICT AUDIT OFFICE, KASARAGOD.

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Dated:12.01. 2017

From

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

To

The President,  
Enmakaje Grama Panchayat.

( Through the Secretary)

Sir,

Sub:Enmakaje Grama Panchayat- Audit Report for the year 2015-16 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 Enmakaje Grama Panchayat for the financial year 2015-16 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 20,23 of Kerala Panchayat Raj (Manner of inspection and Audit system) Rules-1997).

Yours faithfully,

The Deputy Director

Copy to :

1. The Director, Kerala State Audit Department,,Thiruvananthapuram (with C/L)
2. The Deputy Director of Panchayat, Kasaragod.
3. Office copy.

No. KSA.KSD-5/67/2017

Dated: 12.01.2017

AUDIT REPORT ON THE ACCOUNTS OF ENMAKAJE GRAMA PANCHAYAT IN KASARAGOD DISTRICT FOR THE YEAR  
2015-16

(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 Enmakaje Grama Panchayat, in Kasaragod district, for the financial year 2015-16 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 and withdrawals for the period from 01.01.2016 to 31.03.2016 were verified in audit and withdrawals from various accounts were verified from 01.04.2015 to 31.03.2016

The defects noticed in audit have been brought to the notice of the Panchayat through Audit Enquiries. Out of 9 Audit Enquiries served, replies to 1 Enquiry was received. On the basis of the reply to 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 also to be take 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 : Sri. Rajarama.C,

who conducted the audit :Deputy Director of Kerala State Audit Department.

Time taken for audit	29.12.2016 to 04.01.2017.
Name and designation of auditors who conducted the audit	Sri.Mahesha.B, Audit officer (HG).
	Sri.Gopalakrishna Naik.P,Assistant Audit Officer.

	Sri Vinoth Kumar C,Assistant Audit Officer.
	Sri.Jayananda H, Assistant Audit Officer.
	Sri.Yadava Kumara.C.H,Assistant Audit Officer.
	Sri.Shivashankara.K Auditor.

(B). Executive Authorities.

President	Sri.Somashekhara. J.S.	01.04.2015 to 18.12.2015.
	Smt.Roopavani.R. Bhat.	19.12.2015 to 31.3. 2016
Secretary	Sri.Mahalingeswara Sharma	01.04.2015 to 31.12.2015
	Sri.Gopala.K.	01.01.2016 to 08.01.2016
	Sri.Shama .Bhat (Additional Charge)	09.01.2016 to 31.03.2016

Implementing Officers.

Designation	Name of the Officers	Period
Assistant Secretary	Sri Joseph Alosiouc	01.04..2015 to 17.10.2015
	Vacant	18.10.2015 to 25.11.2015
	Sri.P.T.John	26.11.2015 to 31.03.2016
Assistant Engineer	Sri Joby.K	01.04.2015 to 31.03.2016
Agriculture Officer	Smt.Meera. N	01.04.2015 to 31.03.2016
Village Extension Officer	Sri.Abulla. A	01.04.2015 to 31.03.2016
I.C.D.S Supervisor	Smt.Jayashree.K	01.04.2015 to 08.01.2016

	Smt.Karthyani.A	09.01.2016 to 31.03.2016
Head Master	Sri.Devadas.K	01.04.2015 to 27.07.2015.
	Sri.Janardhana Naik.B	28.07.2015 to 31.03.2016
Medical Officer (Allopathy)	Dr Divakara Rai. K	01.04.2015 to 26.04.2015
	Dr.Rahul Raghavan	27.04.2015 to 31.03.2016
Medical Officer (Ayurvedam)	3)Dr.Sitharatna .M	01.04.2015 to 31.03.2016
Veterinary Surgeon	Dr.Vykhari KP.	01.04.2015 to 18.09.2015.
	Dr.Sreenath.D.S	19.09.2015 to 16.02.2016
	Dr.Arun.T.S	17.02.2016 to 31.03.2016

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- 1) Receipts and payments Statement 2015-2016
- 2) Income and Expenditure Statement 2015-2016
- 3) Balance Sheet as on 31.03.2016

**ഭാഗം 1****പൊതു അനുലോകനം****1-1 Budget.**

The budget for the year 2015-2016 was approved by the panchayat committee as per resolution No.21/2015 dated 23.03.2015 . The anticipated receipts and payments as per the budget were as follows.

Opening Balance	95,40,463
Anticipated Receipts	13,18,79,000
Total	14,14,19,463
Anticipated Payments	14,00,68,000
Closing Balance	13,51,463

As the Budget was prepared in single entry basis and the AFS prepared based on double entry system, both could not be compared in audit.

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

The Annual Financial Statement for the year 2015-2016 was submitted to audit on 12.07.2016. 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
2015-2016	29.12.2016	Attached as Annexure-1

The Income and Expenditure Account, receipt and payment and the balance sheet for the year 2015-16 which were subjected to audit are appended to this report.

AFS-Certification defects not rectified,details are given below.

- 1) Asset Register not produced for verification.
- 2) "Sanchaya" software in respect of property tax,Profesion Tax from institutons and traders,D.&O. Trade licence fee and rent on land and building were not linked with "saankhya" software.
- 3) Property Tax , Profession Tax Institutions/Professionals/Traders and Rent from Buildings, demand & Arrear Register not produced for Audit verification.

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

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

Opening balance	2,25,15,420/-
Receipts	7,90,41,281/-
Total	10,15,56,701/-
Payments	9,22,73,080/-
Closing Balance	92,83,621



\* The receipts and payments includes Rs 1,59,43,129/- received as EFMS under Mahatma Gandhi NREG and D B T-Fund transfer Rs-2,12,73,480/-

The balance sheet as on 31.03.2016 shows an arrear& current of Rs-4,01,004.05/- under property tax. Earnest efforts have to be made to realize the arrears.

## 1-5 Utilization of Fund.

Fund	Opening balance	Receipts	Total	Payments	Transfer Credit	Closing Balance	Percentage of utilization
Development Fund - General	6,47,771	31,09,144+ (76,75,114 TC)	1,14,32,029	1,14,32,029	----	0	100
Development Fund- SCP	7,83,638	19,78,398	27,62,036	22,28,398	5,33,638	0	100
Development Fund - TSP	500	4,63,000	4,63,500	4,63,000	500	0	100
CFC-IV	20,55,008	84,73,741	1,05,28,749	69,11,934	36,16,815		100
KLGS DP-V	41,20,594	29,31,372	70,51,966	35,27,805	35,24,161	0	100
Maintanance Fund - Road	1,35,180	50,93,179+ (8,24,361)	60,52,721	0	60,52,721	(-)8,24,362	100
Maintanance Fund - Non-Road	9,92,583	30,35,927	40,28,510	0	32,04,149	(+)8,24,361	100
B. Fund	0	2,17,50,525	2,17,50,525	0	2,17,50,525	0	100
Mahatma Gandhi N.R.E.G.A	94,384	1,63,58,646	1,64,53,030	42,734(refund)	1,64,10,050	246	99

## 1-6 Review of implementation of projects.

The details of projects approved and implemented are furnished below:

No. of projects approved	Estimated expenditure under the approved projects	No. of Projects implemented	Expended amount	No. of projects partially implemented	No. of projects not implemented	No. of projects completed	Percentage of projects completed
174	6,84,87,154	123	4,38,70,285	50	Nil	123	64

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
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		Number	Amount	Number	Amount	
1	Secretary.	18	27,76,524	11	18,53,037	66.73
2	Assistant Secretary.	3	7,90,000	Nil	0	Nil
3	Assistant Engineer.	110	3,75,09,766	73	1,97,34,513	52.61
4	Agricultural Officer.	5	39,00,990	5	37,84,078	97
5	Village Extension Officer.	16	1,79,49,734	15	1,39,34,900	77.63
6	ICDS Supervisor.	7	30,94,600	6	25,74,634	83.19
7	Medical Officer-P.H.C.	4	6,38,000	4	5,21,015	81.66
10	Head Master.	7	12,26,498	6	9,93,321	80.98
11	Veterinary Surgeon.	3	4,01,042	2	2,74,787	68.51
12	Medical Officer-Ayurveda	1	2,00,000	1	2,00,000	100
	Total	174	6,84,87,154	123	4,38,70,285	64

For the year 2015-16 a total of 174 projects were approved by DPC. Out of this 123 numbers were implemented during 2015-16 which account for only 70 % of the total numbers. In the case of public works the number of projects have to be implemented was 110 out of which only 73 projects were implemented. The poor percentage in implementation of projects is brought to notice.

Mahathma Gandhi NREGS.

During 2015-16, Panchayat has prepared an action plan for the implementation of 661 projects under Mahatma Gandhi National Rural Employment Guarantee Scheme, for a total outlay of Rs -1,81,42,632 which include labour component for Rs-1,59,43,129 . But the panchayat has succeeded to implement only 543 projects with a total expenditure of Rs- 1,81,42,632. Special attention to be given to implement all the projects got approved in the action plan.

Progress report of Mahathma Gandhi NREGS.

Total families registered	3030
Total number of job cards issued	3030
No. of S.C. families	191
No. of S.T. families	220
Total number of labour days created	75544
No. of families completed 100 days job	44
Total no. of projects got approved	661
Total no. of projects implemented	543
Out lay of the total project	1,81,42,632

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

There was no hike in the own revenue of the panchayat when compared to the revenue of the panchayat in the previous year, as detailed below:

Item	Previous year	This year	Difference	Percentage (+)/(-)
Tax revenue	28,25,357	20,20,931	(-)8,04,426	(-)28.47
Non tax revenue	3,18,985	47,23,04	(+)1,53,319	(+)48
Other Revenue	1,84,543	400	(-)1,84,143	(-)99

Total	33,28,885	24,93,635	(-)8,35,250	(-)25
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The arrear demand register of Property tax has not been maintained in the Panchayat. Certified details of the demand and arrear demand are also not available. Hence, the accuracy of the income under this item could not be verified in audit.

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

The details of the welfare activities under taken by the panchayat during the year 2015-16 are furnished below:

Name of the pension	Amount expended	No. of Beneficiaries
Unemployment Allowance	49,560	23
Agriculture Labour Pension	7,62,540	85
Widow pension	70,09,520	769
National Old Age Pension	1,03,67,880	1380
Special Disabled Pension	28,03,860	339
Pension for unmarried women above 50 years	3,26,512	40
Financial help for widow's daughter's marriage	3,60,000	12

## **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 30.12.2016, at 3.40 PM, in the presence of the accountant and the Secretary. The cash balance of was Rs.2,084/- as per the records. The physical presence of Rs.2,084/- 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 10 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 post
1	Secretary	1
2	Assistant Secretary	1
3	Accountant	1
4	Senior Clerk	3
5	Clerk	3

6	Office Attendant	1
7	Part time sweeper	1
8	Part time Librarian	1
9	Part time Pound Keeper	1

The standing committees of the Panchayat do meet regularly. On verification of the minutes books it is noticed that, the details discussions, opinions and decisions taken are not entered. 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	Date of receipt of the report
Performance Audit	10/11/2016	October/2016	Nil
Audit of the Accountant General	03/09/2016	2009-10 to 2013-14	27/10/2014

## **ഭാഗം-2**

### **വരവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ**

#### **2-1 Property Tax -Huge arrears**

The arrear demand and collection of property tax for the period 2015-2016 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.(Audit requisition No 03 dt. 04-01-2017) As per Financial statement for the year 2015-2016, receivable property tax on residential building(current) is Rs 2,10,357.00 and receivables for property tax on residential building(arrear) is 1,90,647.00. Hence early actions to be initiated to collect the arrears in time. Steps may be taken to link Sanchaya software to saankhya.

#### **2-2 Sanchaya software-Not linked with saankhya**

"Sanchaya"Software in respect of property tax, profession tax on institution and traders and D.&O. Trade licence fee were not linked with saankhya software.Due to this actual demand,collection and balance of these items couldnot be verified in audit.

#### **2-3 Profession Tax-Institution Register not Maintained**

During the period 2015-2016, Institution register of the profession tax is not maintained. In the absence of institution register, the total number of institution in the panchayat area is not able to ascertained in audit. Necessary steps may be taken to maintain the institution register which incorporate all the institution in panchayat area and produced to the audit verification.

#### **2-4 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 GO.(ms) No.210/2013/LSGD dt

04-06-2013 an amount of Rs 500/m<sup>2</sup> should be levied as maximum property tax for an year on Telecommunication Towers. Details are given below

SL No	Door No	Service provider	Floor Area(sq.mts)	Property tax arrear 2015-2016	Property Tax current 2015-2016	Total
1	VIII/260A	VIOM Networks	20m <sup>2</sup>	23,100/-	11,550/-	34,650/-
2	IX/934A	Reliance Communication	20m <sup>2</sup>	23,100/-	11,550/-	34,650/-
3	IV/423A	Indus Tower Limited	20m <sup>2</sup>	23,100/-	11,550/-	34,650/-
4	IV/398A	India Telecom Infra Ltd	20m <sup>2</sup>	23,100/-	11,550/-	34,650/-
5	XVI/355A	Indus Tower Limited	20m <sup>2</sup>	23,100/-	11,550/-	34,650/-
6	IV/246E	Indus Tower Limited	20m <sup>2</sup>	11,550/-	11,550/-	23,100/-
Total				1,27,050/-	69,300/-	1,96,350/-

A total amount of Rs 1,96,350/- (Arrear 1,27,050/- and current 69,300/-) is pending collection under the head property tax during the year 2015-2016. An audit enquiry vide no 01/2016 dt 31-12-2016 was served to the secretary and replied that, action will be taken to collect the amount. So action may be initiated to collect the pending collection of property tax from the Telecommunication Tower companies and intimated to audit.

### ഭാഗം-3

ചെലവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

### **3-1 Road tarring works done using VG 30 graded bitumen - Rate admitted VG 10 Grade bitumen - Loss to the panchayat.**

The estimate prepared for the following road tarring works are based on the CPWD DSR 2014. In which bitumen used tarring work items like Tack Coat (Code No.16.30.1 and 16.30.2 ),2cm Chipping Carpet (Code No.16.32.1) and Seal Coating (Code.No.16.41), these four items of tarring works to be done by using VG.10 Graded bitumen. As per DSR, rate for VG.10 Graded bitumen is Rs.50,600/MT and rate for VG.30 Graded bitumen is Rs.41,000/MT. But, the following road tarring works were completed by using VG.30 Graded Bitumen and rate of VG.10 Graded bitumen is provided in the estimate. Hence, as detailed below, the panchayat has sustained a loss of Rs.2,39,489/-,which is to be recovered form the Engineer who supervised the work.

For the above four items of work,the details of rate admitted and admissbile are worked out and given below.

16.30.1	Providing and applying Tack coat using bitumen of VG 10 Grade on WBM @ 0.75Kg/sqm. Details for 100 sqm		
		Admitted rate	Admissible rate

Code	Description	Unit	Quantity	Rate	Amount	Unit	Quantity	Rate	Amount
2916	Paving Asphalt-VG-10	tonne	0.075	50,600	3,795	-	-	-	-
2211	Carriage of tar	Tonne	0.075	106.49	7.99	Tonne	0.075	106.49	7.99
7309	Paving Asphalt-VG-30	-	-	-	-	Tonne	0.075	41,000	3075
16.30.1	Amount as per other items in Code 16.30.1.				823.33				823.33
	Total				4,626.32				3,906.32
	1 % watering charges				46.26				39.06
	Total				4,672.58				3,945.38
	Including Cost Index 1.3048				6,096.78				5,147.93
	Hence for 1 sqm				60.99				51.48

16.30.2	Providing and applying Tack coat using bitumen of VG 10 Grade on bituminous surface @ 0.50Kg/sqm- Details for 100 sqm								
		Admitted rate.				Admissible rate.			
Code	Description	Unit	Quantity	Rate	Amount	Unit	Quantity	Rate	Amount
2916	Paving Asphalt-VG-10	tonne	0.050	50,600	2,530	-	-	-	-
2211	Carriage of tar	Tonne	0.050	106.49	5.32	Tonne	0.050	106.49	5.32
7309	Paving Asphalt-VG-30	-	-	-	-	Tonne	0.050	41,000	2050
16.30.2	Amount as per other items in Code No.16.30.2				800.4				800.4

	Total				3,335.72				2,855.72
	1%watering charges				33.36				28.56
	Total				3,369.08				2,884.27
	With cost index 1.3048 Hence for 1 sqm				43.95				37.63

16.32.1	2cm premix carpet surfacing with VG-10 grade bitumen Details for 100 sqm								
		Admitted rate.				Admissible rate.			
Code	Description	Unit	Quantity	Rate	Amount	Unit	Quantity	Rate	Amount
2916	Paving Asphalt-VG-10	tonne	0.144	50,600	7,286.40	-	-	-	-
2211	Carriage of tar	Tonne	0.144	106.49	15.33	Tonne	0.144	106.49	15.33
7309	Paving Asphalt-VG-30	-	-	-	-	Tonne	0.144	41,000	5,904
16.41	Total amount as per Code 16.32.1				7614.09				7,614.09
	Total				14915.82				13,533.42
	1%watering charges				149.16				135.33
	Total				15,065				13,668.8
	Cost Index including 1.3048				19,656.82				17,835.05
	Hence for 1 sqm-Rate with cost index 1.3048				196.57				178.35

16.41	Providing and laying seal coat Details for 100 sqm								
		Admitted rate				Admissible rate			



Code	Description	Unit	Quantity	Rate	Amount	Unit	Quantity	Rate	Amount
2916	Paving Asphalt-VG-10	tonne	0.098	50,600	4,958.50	-	-	-	-
2211	Carriage of tar	Tonne	0.098	106.49	10.44	Tonne	0.098	106.49	10.44
7309	Paving Asphalt-VG-30	-	-	-	-	Tonne	41000	0.098	4018
16.41	Total amount for other items as per code 16.41				3,672.53				3,672.53
	Total				8,641.47				7,700.97
	1 % watering charges				86.41				77
	Total				8,727.88				7,777.97
	Cost Index including 1.3048				11,388.14				10,148.70
	Hence for 1 sqm				113.86				101.49

SL.No.	Code No and Items	Admitted Rate	Admissbile Rate
1	16.30.1- Providing and applying Tack coat using bitumen of VG 10 Grade on bituminous surface @ 0.75Kg/sqm-	60.99/sqm say.61/sqm	51.48/sqm
2	16.30.2- Providing and applying Tack coat using bitumen of VG 10 Grade on bituminous surface @ 0.50Kg/sqm-	43.95/sqm say.44/sqm	37.63/sqm
3	16.32.1- 2cm premix carpet surfacing with VG-10 grade bitumen	196.57/sqm say.197/sqm	178.35/sqm

4	16.41- Providing and laying seal coat	113.86/sqm say.114/sqm	101.49/sqm
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## Details of Loss to the Panchayat.

SL NO.	Details of Items of work	Admitted valuation					Admissible valuation					Excess
		Item	Code	Qty	Rate	valuation	item	Code	Qty	Rate	Valuation	
1	Project No.154/16 Name of project -Banpputhadka Balthakallu road tarring. Convenor:Aithappa Poojary	7	16.30.1	309 sqm	61/sqm	18,849	7	16.30.1	309 sqm	51.48/sqm	16,038	
	Bill No. date and amount- 12/15-16, 31.03.2016, ₹ 2,98,712/-	8	16.32.1	309 sqm	197/sqm	60,873	8	16.32.1	309 sqm	178.35/sqm	55,110	
	Estimate- DSR 2014, with cost index-1.3048 and without CPOH- amount -3,00,000	9	16.41	309 sqm	114/sqm	35,226	9	16.41	309 sqm	101.49/sqm	31,360	
	M.BOOK No.12/15-16 <u>Details of Bitumen purchased -</u> bill No. and date- 7891/18.12.2015, SIDCO,Kasaragod Bitumen - VG-30 Quantity-1.092 MT Amount.39,375.-/-	Total					1,14,948					
	Excess										₹.12,440	

2	Project No.154/16 Name of project - Maniyapara - Kuderayadka road tarring.	7	16.30.1	420 sqm	61/ sqm	25,620	7	16.30.1	420 sqm	51.48/ sqm	21,621	
	Convenor:Abdul Muneer											
	Bill No. date and amount- 30/15-16, 17.03.2016, ₹ 2,99,275/-	8	16.32.1	420 sqm	196.57/ sqm	82,559	8	16.32.1	420 sqm	178.35/ sqm	74,760	
	Estimate - DSR 2014, with cost index-1.3048 and without CPOH- amount -3,00,000											
	M.Book No.30/15-16	9	16.41	420 sqm	114/ sqm	47,880	9	16.41	420 sqm	101.49/ sqm	42,625	
	<u>Details of Bitumen purchased -</u> bill No. and date- 14262/03.03.2016, SIDCO,Kasaragod Bitumen - VG-30 Quantity-1.40. MT Amount.44,559/-	Total				1,56,059					1,39,006	
	Excess										₹.17,053	
3	Project No.154/16 Name of project - Banpputhadka- Poovanadka Doomavathi Devasthana road tarring.	7	16.30.1	558.34 sqm	61/ sqm	34,058	7	16.30.1	558.34 sqm	51.48/ sqm	28,743	

	Convenor: Sri.Ramanna Poojary										
	Bill No. date and amount- 37/15-16, 31.03.2016, ₹ 4,09,542/-	8	16.32.1	558.34 sqm	197/ sqm	1,09,992	8	16.32.1	558.34 sqm	178.35/ sqm	99,579
	Estimate - DSR 2014, with cost index-1.3048 and without CPOH- amount -4,20,000										
	M.Book No.43/15-16	9	16.41	558.34 sqm	114/ sqm	63,650	9	16.41	558.34 sqm	101.49/ sqm	56,665
	Details of Bitumen purchased -										
	bill No. and date- 14282/15.03.2016, SIDCO,Kasaragod	Total				2,07,700					1,84,987
	Bitumen - VG-30										
	Quantity-1.716. MT										
	Amount.53,504/-										₹.22,713
	Excess										
4	Project No.29/16 Name of project - Kombrabettu S.C.Colony road tarring.	8	16.30.1	303 sqm	61/ sqm	18,483	7	16.30.1	303 sqm	51.48/ sqm	15,998
	Convenor: Sri.Devappa										
	Bill No. date and amount- 14/15-16, 31.01.2016, ₹ 2,93,084/-	9	16.32.1	303 sqm	197/ sqm	59,691	8	16.32.1	303 sqm	178.35/ sqm	54,040
	Estimate - DSR										

2014, with cost index-1.3048 and without CPOH-amount - ₹.3,00,000 M.Book No.16/15-16 <u>Details of Bitumen purchased -</u> bill No. and date-12014/21.01..2016, SIDCO,Kasaragod Bitumen - VG-30 Quantity-1.092. MT Amount. ₹.35,602/-										
	10	16.41	303 sqm	114/ sqm	34,542	9	16.41	303 sqm	101.49/ sqm	30,751
	Total				1,12,716					1,00,789
	Excess									₹.11,927
5 Project No.25/16 Name of project - Nalka Birimoole road tarring. Convenor: Sri.Shridhara Maniyani. Bill No. date and amount- 23/15-16, 25.01.2016, ₹ 3,99,230/- Estimate - DSR 2014, with cost index-1.3048 and without CPOH-amount - ₹.4,00,000 M.Book No.16/15-16 <u>Details of Bitumen</u>	3	16.30.2	840 sqm	44/ sqm	36,960	7	16.30.1	840 sqm	37.63/ sqm	31,609
	4	16.32.1	840 sqm	197/ sqm	1,65,480	8	16.32.1	840 sqm	178.35/ sqm	1,49,520
	5	16.41	840 sqm	114/ sqm	95,760	9	16.41	840 sqm	101.49/ sqm	85,251



Quantity-2.966. MT Amount. ₹.96,634/-	Total		2,90,745		2,60,006		₹.30,739/-			
	Excess									
7 Project No.078/16 Name of project - Sheni S.C.Colony road tarring. Convenor: Sri.Dinesha. Bill No. date and amount- 23/15-16, 22.02.2016, ₹ 3,17,597/- Estimate - DSR 2014, with cost index-1.3048 and without CPOH- amount ₹.3,20,000 M.Book No.21 and 22/15-16 Details of Bitumen purchased - bill No. and date- 12015/21.01..2016, SIDCO,Kasaragod Bitumen - VG-30 Quantity-1.092. MT Amount. ₹.35,602/-	8	16.30.1	324 sqm	61/ sqm	19,764	7	16.30.1	324 sqm	51.48/ sqm	16,679
	9	16.32.1	324 sqm	197/ sqm	63,828	8	16.32.1	324 sqm	178.35/ sqm	57,785
	10	16.41	324 sqm	114/ sqm	36,936	9	16.41	324 sqm	101.49/ sqm	32,882
	Total				1,20,528				1,07,346	
Excess								₹.13,182		

8	Project No.147/16 Name of project – Ukkinadka Kuduva road tarring. Convenor: Sri.Mohammed Sherif. Bill No. date and amount- 10/15-16, 31.12.2015, ₹ 2,98,980/- Estimate - DSR 2014, with cost index-1.3048 and without CPOH- amount - ₹.3,00,000 M.Book No.07/15-16 Details of Bitumen purchased - bill No. and date- 7893/18.12.2015, SIDCO,Kasaragod Bitumen - VG-30 Quantity-1.092. MT Amount. ₹.39,375/-	8	16.30.1	309 sqm	61/ sqm	18,849	7	16.30.1	309 sqm	51.48/ sqm	15,907	
	9	16.32.1	309 sqm	197/ sqm	60,873	8	16.32.1	309 sqm	178.35/ sqm	55,110		
	10	16.41	309 sqm	114/ sqm	35,220	9	16.41	309 sqm	101.49/ sqm	31,360		
	Total				1,14,942						1,02,377	
	Excess											₹.12,565
9	Project No.157/16 Name of project – Ajiladka Perthaje road tarring. Convenor:	8	16.30.1	255 sqm	61/ sqm	15,555	7	16.30.1	255 sqm	51.48/ sqm	13,127	



	Sri.Abdul Rahman.										
	Bill No. date and amount- 11/15-16, 31.12.2016, ₹ 2,49,072/-	9	16.32.1	255 sqm	197/ sqm	50,235	8	16.32.1	255 sqm	178.35/ sqm	45,479
	Estimate - DSR 2014, with cost index-1.3048 and without CPOH-amount - ₹.2,50,000										
	M.Book No.4 and 8/15-16	10	16.41	255 sqm	114/ sqm	29,070	9	16.41	255 sqm	101.49/ sqm	25879
	Details of Bitumen purchased -										
	bill No. and date- 7892/18.12.2015, SIDCO,Kasaragod										
	Bitumen - VG-30										
	Quantity-0.780. MT										
	Amount. ₹.28,125/-										
	Total					94,860					84,485
	Excess										₹.10,375
10	Project No.28/16										
	Name of project - Maniyampara Aremangila road tarring.	3	16.30.1	420 sqm	44/ sqm	18,480	3	16.30.1	420 sqm	37.63/ sqm	15,804
	Convenor: Sri.Vishwanatha.										
	Bill No. date and amount- 23/15-16, 25.01.2016, ₹ 2,00,000/-	4	16.32.1	420 sqm	197/ sqm	82,740	4	16.32.1	420 sqm	178.35/ sqm	74,907
	Estimate - DSR 2014, with cost										

index-1.3048 and without CPOH-amount ₹.2,00,000										
M.Book No.28/15-16	5	16.41	420 sqm	114/ sqm	47,880	5	16.41	420 sqm	101.49/ sqm	42,625
Details of Bitumen purchased - bill No. and date-14188/22.02..2016, SIDCO,Kasaragod										
Bitumen - VG-30 Quantity-1.560. MT	Total				1,49,100					1,33,336
Amount. ₹.48,040-	Excess									15,764

Project. No.18/16										
Name of project - Maniyampara Nekarapadavu road tarring.	7	16.30.1	280.72 sqm	61/ sqm	17,123	7	16.30.1	280.72 sqm	51.48/ sqm	14,451
Convenor: Sri.Abel D Souza.										
Bill No. date and amount- 29/15-16, 17.03.2016, ₹ 1,97,634/-	8	16.32.1	280.72 sqm	197/ sqm	55,301	8	16.32.1	280.72 sqm	178.35/ sqm	50,066
Estimate - DSR 2014, with cost index-1.3048 and without CPOH-amount ₹.2,00,000	9	16.41	280.72 sqm	114/ sqm	32,002	9	16.41	280.72 sqm	101.49/ sqm	28,490
M.Book No.33/15-16										

Details of Bitumen purchased -									
bill No. and date- 14240/29.02.2016, SIDCO,Kasaragod	Total			1,04,426				93,007	
Bitumen - VG-30									
Quantity-1.092. MT									
Amount. ₹.33,628-	Excess								₹.11,419

12	Project. No.196/16										
	Name of project - Kudva Shettybail road tarring.	3	16.30.2	576 sqm	44/ sqm	25,344	7	16.30.1	576 sqm	37.63/ sqm	21,674
	Convenor: Sri.Moideenkunhi.PK										
	Bill No. date and amount- 34/15-16, 17.03.2016, ₹ 2,79,426/-	4	16.32.1	576 sqm	197/ sqm	1,13,472	8	16.32.1	576 sqm	178.35/ sqm	1,02,729
12	Estimate - DSR 2014, with cost index-1.3048 and without CPOH- amount - ₹.2,80,000										
	M.Book No.36/15-16	5	16.41	576 sqm	114/ sqm	65,644	9	16.41	576 sqm	101.49/ sqm	58,458
	Details of Bitumen purchased -										
bill No. and date- 14261/03.03.2016, SIDCO,Kasaragod	Total				2,04,480					1,82,861	
Bitumen - VG-30											
Quantity-2.048. MT											
Amount. ₹.64,363-	Excess									₹.21,619	

13.	Project No.013/16	15	16.30.1	303 sqm	61/ sqm	18,483	15	16.30.1	303 sqm	51.48/ sqm	15,598
	Name of project -										

Sakijalu road Improvement. Convenor: Sri.Sanjeevaa Rai. Bill No. date and amount- 53/15-16, 31.03..2016, ₹ 4,17,635/- Estimate - DSR 2014, with cost index-1.3048 and without CPOH- amount - ₹.4,20,000 M.Book No.21 and 55/15-16 Details of Bitumen purchased - bill No. and date- 14,260/03.03..2016, SIDCO,Kasaragod Bitumen - VG-30 Quantity-1.092. MT Amount. ₹.33,628/-	16	16.32.1	303 sqm	197/ sqm	59,691	16	16.32.1	303 sqm	178.35/ sqm	54,040	
	17	16.41	303 sqm	114/ sqm	34,542	17	16.41	303 sqm	101.49/ sqm	30,751	
	Total				1,12,716					1,00,389	
	Excess									₹.12,327	
14 Project No.149/16 Name of project - Pallakkana Parappakariya road tarring. Convenor: Sri.Mohammed Asharf. Bill No. date and amount- 28/15-16, 07.03.2016, ₹ 2,99,381/- Estimate - DSR 2014, with cost index-1.3048 and	8	16.30.1	300 sqm	61/ sqm	18,300	7	16.30.1	300 sqm	51.48/ sqm	15,444	
	9	16.32.1	300 sqm	197/ sqm	67,800	8	16.32.1	300 sqm	178.35/ sqm	53,505	
	10	16.41	300	114/	34,200	9	16.41	300	101.49/	30,447	



done			
Amount paid to the convener.	₹ 6,34,956/-	DD No 637062/22.09.15	Try. Bill No. 4/15-16 dt 19.09.2015 (Gross Amount ₹7,26,379/-)
	₹ 4,84,976/-	D.D.No-637255 07.10.2015	Try Cheque No534953/- dt 16.09.2015 (Gross Amount ₹4,84,976/-)
	Total ₹11,19,932/-		

As per the memorandum of payment recorded in the M. Book (page no 25) the statutory recoveries effected for this work are as follows.

Total Value of work done	₹ 11,42,788/-
Add VAT & KCWWF	₹68,567/-
Gross Amount	₹ 12,11,355/-
Less Recoveries VAT@5%	₹ 57,139/-
KCWWF	₹ 22,856/-
IT	₹ 11,428/-
Net payable	₹ 11,19,932/-

As per the provisions under Section 6(f) of Kerala Value Added Tax Act 2003, for the works executed through beneficiary committees, where the total amount of contract exceeds ten lakhs rupees the tax payable is 14.5%. Since the total value of work done of this work is ₹ 11,42,788/-, VAT to be collected and remitted to the Government from the beneficiary committee of the work is ₹ 1,65,704/- (₹ 11,42,788 x 14.5%). But in this work VAT collected only 5% of the total value of work done. Hence, the short collection under VAT amounting to ₹ 97,137/- needs to be remitted to the concerned department.

(The matter was brought to the notice of the implementing officer vide Audit Enquiry No. 9 dated 04.01.2017, but no reply was furnished).

### **3-3 Utilization Certificate not produced - Amount Objected**

During the year 2015-16, an amount of ₹ 13,74,226/- as detailed below has been paid from Panchayat Fund for the implementation of various projects. But the utilisation certificates for the expenditure of the Panchayat share is not produced for Audit verification. In the absence of Utilisation Certificates, the amount of ₹ 13,74,226/- is objected in Audit.

Implementing Officer	Bill No/Voucher NO. And Date	Amount	Particulars
Head Master, GLPS Balemoole	Bill No.01/dt.18.01.2016	7,00,000/-	Project No.0036/16 -SSA Grama Panchayath share amount paid to Project officer SSA. Kasaragod Vide D.D. No.189080/18.01.2016(Audit Enquiary No5/04.01.2016)
	Total	7,00,000/-	
Secretary	Voucher No. 21500542/21.08.2015	58,576/-	Project No.172/2016 -Deposit work for Electric Line Shifting at proposed Land of newly construction Buds school near by Perla Check post-Amount Deposited to Asst.Eng. KSEB Section Perla. (Audit Enquiary No.06.01.2016)
	Bill No.916/29.03.2016	1,00,000/-	Project No.192/16 Panchayat Share to District Hospital dialysis Center, Kasaragod vide DDNo186923/15.04.2016(Audit Enquiary No.06.01.2016)
	Bill No.474/15.12 2015	3,15,650/-	Project No.02/2016-NPRPD Share paid Secretary -District Panchayat Kasaragod Project No.16/2015-16 Vide.D.D No.184525/30.12.2015(Audit Enquiary No.06.01.2016)
	Voucher No.21500740/29.03.2016	2,00,000/-	Project No.171/16 Animal Birth Control progmmme-Amount paid to Secretary, District Panchayat Kasaragod vide cheque No534984/30.01.2016(Audit Enquiary No.06.01.2016)
	Total	6,74,226/-	
Grand Total	Total	13,74,226/-	

**3-4 Street light charges paid-joint verification not conducted.**

Implementing Officer: Secretary

An amount of Rs 2,22,816/- was paid to KSEB during 2015-16 @ Rs 18,568/- per month, towards the charges of street light. But the report of joint verification done by Grama Panchayat and KSEB authorities to fix the monthly electricity charge of the street light is not made available for verification. So a joint verification is to be done by the Panchayat and electricity board to fix the actual consumption of electricity and monthly electricity charges to be paid for the street lights.(Audit Enquiry No.07/04.01.2017)

**3-5 Office Vehicle- Mileage test not done.**

Office Vehicle- Mileage test not done.

Implementing Officer: Secretary

As per the log book of the office vehicle of Panchayat -KL-14-G-8923 (Bolero DiZ Bs2/A/c jeep), the mileage test was seen conducted last time on 31-03-2008. After that, no mileage test has been conducted till date. In the absence of the mileage test report, the effectiveness of fuel used is not able to ascertain in audit. Mileage test is to be conducted by the competitive authorities at the earliest and certificate of mileage has to be recorded in the log book.

**3-6 Street water tap Water charges paid -Files and details not produced**

Street water tap Water charges paid -Files and details not produced

Implementing officer- Secretary

A total amount of Rs.6,95,601/-/- has been paid to KWA towards the street tap water charges from 4/2015 to 3/2016((2015-16). But the files showing the details like the number of street taps operated in the panchayat area, the places where street taps are established, availability of water in the street taps and the monthly charges to be paid to KWA, joint verification report is not produced for verification, though requested vide Audit enquiry No 7/ 04.01.2017 . So the correctness this payment is not able to ascertain in audit.

**3-7 Quality Test of Nutrimix Food Supplement-Not done**

During the year 2015-16 a total quantity of 9,500/- Kg of Nutrimix (expending Rs.5,32,000/-) food supplement was purchased from “Amrutha Food Supplement Unit,Kutumbasree product Muliya Kasaragod ” for distributing to 33 Anganwady centers of the Panchayat. But the quality of the Nutrimix purchased from the above firm was not tested as directed in letter No. I.C.D.S. B.3-312/2010 dated 01-02-2010 & 05-06-2010 of the Director of Social Welfare Department. The quality of the Nutrimix may be got tested as directed by the Director of Social Welfare Department to ensure the quality of the food supplement.(Audit Enquiry No. 07 Dated 04.01.2017)

**ഭാഗം-4**

**പൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യുവലോകനവും**

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

The details of shares received from other LSGIs for joint venture projects are shown below.

Name of Institution from which the fund received.	Date of receipt.	Amount.	Name of project.	Expenditure.	Balance.
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CDPO Kasaragod .	10.12.2015	1,15,237	Supplementary Nutrition Share	Central	62,474	52,763
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#### **4-2 Deposits made with other agencies/LSGIs**

-Nil-

#### **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 31.03.2015 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 31.03.2015
				Principal	Interest	
Loan for E.M.S. housing scheme from perla service co-operative Bank	G.O.(P)No:277/2010/LSGD Dtd. 27.01.2010	1,64,49,000	44,80,500	16,44,900	-	28,35,600

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

Nil

#### **4-6 Audit Recovery**

-Nil-

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

Nil

**4-8 Review of Audit.**A- Concise Details:

Total Receipts for the year 2015-16	10,15,56,701
Total Payments for the year 2015-16	9,22,73,080
Loss in receipts	Nil
Loss in expenditure/ amount disallowed in audit	3,36,626/-
Amount objected in audit	13,74,226/-

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

Para No	Audit Of Loss		Name Of the officer responsible for the loss
	Chargeable	Surcharge able	
3-1(1) to 3-1(14)	Nil	2,39,489/-	Joby.K, Assistant Engineer
3-2	Nil	97,137/-	Joby.K, Assistant Engineer
Total		3,36,626/-	

Details of amount objected in Audit:

Para No.	Amount.	Name and designation of the officer responsible.
3-5	7,00,000/-	Sri Janardhana Naik, Head Master, GLPS Balemoole.
3-5	3,74,226/-	Sri Mahalingeshwara Sharma, Secretary Enmakaje Grama Panchayat.

3-5	3,00,000/-	Sri Shama Bhat, Secretary,(Additional Charge) Enmakaje Grama Panchayat.
Total	13,74,226/-	

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

Para No	Amount	Name and designation of the officer responsible.
3-2	₹ 97,137/-	Joby.K Assistant Engineer

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
	Joby.K, Assistant Engineer	AssistantEngineer, Manjeshwaram Block Pt.	Thundilputhan Veedu, Ambipoika, Kundara, PO.Kollam

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

Year of Audit	Name & date Latest reference from this office	No & Paras pending
1983-1984	No.LFC12/81/91 dt- 01.01.1990	7
1984-85	No.LFC7/1572/89 dt- 15.02.1990	22
1985-1986	No LFC7/19976/90 dt- 13.05.1991	13
1986-1987	No LF.C7/207/92 dt- 23.03.92	9

1987-1988 to 1989-1990	No.LFKSD1/20/1995 dt- 20.01.1995	10
1990-1991 to 1992-1993	No.LFKSD5/347/1999 dt-08.12.1999	6
1993-1994 to1995-1996	No.LFKSD4/401/08 dt- 22.01.2009	--
1996-1997	No.LFKSD5/162/01 dt- 05.07.01	15
1997-1998(Expenditure)	No.LFKSD6/141/03 dt- 08.04.03	8
1998-1999(Expenditure)	LFKSD6/143/03/ dt- 22.05.04	18
1999-2000 (Expenditure)	LFKSD6/206/03 dt- 02.12.05	22
2000-2001 (Expenditure)	LFKSD6/766/03 dt- 02.12.05	3
2001-2002(Expenditure)	LFKSD4/789/07 dt- 01.04.08	4
1997-1998(Final)	LFKSD4/5/09 dt- 21.05.11	3
1998-1999(Final)	LFKSD4/5/09 dt- 21.05.11	2
1999-2000(final)	LFKSD4/5/09 dt- 21.05.11	2
2000-2001(Final)	LFKSD4/873/07 dt- 30.10.08	5
2001-2002	LFKSD4872/07 dt- 30.10.08	9

2002-2003	LFKSD4/936/08 dt- 25.09.09	17
2003-2004	LFKSD4/937/08 dt- 06.01.10	22
2004-2005	LFKSD4/31/09 dt- 04-11-09	19
2005-2006	LFKSD4/32/09 dt: 26.10.09	23
2006-2007	LFKSD7/501/11 dt: 08.02.12	9
2007-2008	LFKSD7/650/11 dt: 14.02.12	4
2008-09 to 2010-11	LF.KSD4/584/12 dt- 7.05.2013	19
2011-2012	LF.KSD9/469/14 dt- 13.01.2015	13
2012-2013,2013-2014	LFKSD9/273/2015 dt- 07.08.2015	10
2014-2015	LFKSD3/02/2016 dt- 05.02.2016	17

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

Director

Deputy

Kerala State Audit Department

District Audit Office, Kasaragod

### **Annexure-1**

# AUDIT CERTIFICATE

No. KSA-KSD5/67/2017

Kerala State Audit Department  
District Audit Office,  
Kasaragod – 671123  
E-mail:-

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

Phone:

04994256690

Dated :12.01.2017

Certified that, I have audited the Annual Financial Statement of Enmakaje Grama Panchayat in Kasaragod District for the year ended on 31.03.2016 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 Enmakaje Grama Panchayat for the year 2015-16 except the observations in my audit report, properly presents the picture of income and expenditure.

Deputy Director

District Audit Office, Kasaragod

ഓഡിറ്റ് സർട്ടിഫിക്കറ്റ്

കെ.എസ്.എ-കെ.എസ്.ഡി-5/67/2017

തീയതി. 12.01.2017

1994ലെ കേരള ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് നിയമത്തിന്റെ 4-ാം വകുപ്പ്, 1994 ലെ കേരള പഞ്ചായത്ത് രാജ് നിയമത്തിന്റെ 215-ാം വകുപ്പ്, ഇവ അനുസരിച്ചും പഞ്ചായത്ത് രാജ് സ്ഥാപനങ്ങളുടെ ഓഡിറ്റിന് വേണ്ടി കംപ്ലോളർ ആന്റ് ഓഡിറ്റർ ജനറൽ നിർദ്ദേശിച്ച ഓഡിറ്റിംഗ് സ്റ്റാന്റേർഡുകൾ അവലംബിച്ചും കാസറഗോഡ് ജില്ലയിലെ എഞ്ചകജെ ഗ്രാമ പഞ്ചായത്തിന്റെ 2015-16 വർഷത്തെ വാർഷിക ധനകാര്യ സ്റ്റേറ്റ്മെന്റ് പരിശോധിച്ചതായി ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

എന്റെ റിപ്പോർട്ടിൽ ചൂണ്ടിക്കാണിച്ചിരിക്കുന്ന പരാമർശങ്ങൾ ഒഴികെ, എന്റെ അഭിപ്രായത്തിൽ എഞ്ചകജെ ഗ്രാമ പഞ്ചായത്തിന്റെ 2015-16-ലെ വാർഷിക ധനകാര്യ പത്രിക, വരവ് ചെലവ് കണക്കുകളെ ശരിയായ രീതിയിൽ അവതരിപ്പിക്കുന്നു എന്ന് ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

ഡെപ്യൂട്ടി

ഡയറക്ടർ

കേരള സംസ്ഥാന

ഓഡിറ്റ് വകുപ്പ്,

ജില്ലാ ഓഡിറ്റ് കാര്യാലയം

കാസറഗോഡ്