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KERALA STATE AUDIT DEPARTMENT

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AUDIT REPORT ON THE ACCOUNTS OF
ENMAKAJE GRAMA PANCHAYAT
for the year 2016-2017

District Audit Office, Kasaragod.

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(Registered with acknowledgement)

No. KSA.KSD-5/1015/2017

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

E-Mail: doksd.ksad@kerala.gov.in
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DATED:20.09.2017 .

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 2016-2017 issued -regarding.

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

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

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

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

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

Yours faithfully,

The Deputy Director,
District Audit Office, Kasaragod.

Copy to :

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

No. KSA.KSD-5/1015/2017

Dated: 20.09.2017.

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

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

The accounts of receipts and payments of the Enmakaje Grama Panchayat, in Kasaragod district, for the financial year 2016-2017 was subjected to Audit. Development fund received, Fund for maintenance, Centrally Sponsored Funds and various departmental allocations were also audited. The cash receipts, remittances and withdrawals for the period from 01.04.2016 to 30.07.2017 were verified in audit.

The defects noticed in audit have been brought to the notice of the Panchayat through Audit Enquiries. Out of 10 Audit Enquiries served no reply has been received. On the basis of the Audit Enquiries and the discussion in the Exit Conference only important observations are incorporated in this Report. The follow up actions on the Audit Enquiries not included in the Audit Report has to be taken by the Panchayat.

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

(A). Details of Audit Conducted.

Name and Designation of the Officer who conducted the audit	Rajarama.C, Deputy Director
Time taken for audit	From 21.08.2017 to 26.08.2017
Name and designation of auditors who conducted the audit	Gopalakrishna Naik.P, Audit Officer.
	Vinod Kumar.V, Assistant Audit Officer.
	Yadavakumara.C.H, Assistant Audit Officer.
	Lokesh Achari.B, Audit Officer (from 23.08.2017 to 26.08.2017)
	Sivasankara.K, Auditor. (from 23.08.2017 to 26.08.2017)

(B). Executive Authorities.

President	Smt.Roopavani.R.Bhat	01.04.2016 to 31.03.2017.
Secretary	Shri.K.ShamaBhat. (Additional Charge)	01.04.2016 to 31.10.2016
	Shri.P.T.John	01.11.2016 to 13.01.2017 (FN)
	Shri.K.Gireesh Shetty	13.01.2017 AN to 31.03.2017

Implementing Officers.

Designation	Name of the Officers	Period
Assistant Secretary	Sri.P.T.John	01.04.2016 to 12.03.2017
	Sri.Asharaf.M.B.	13.03.2017 to 31.03.2017
Assistant Engineer	Sri. Joby.K.	01.04.2016 to 31.03.2017
Agriculture Officer	Smt.Meera.N	01.04.2016 to 31.03.2017
Village Extension Officer-	Sri.Abdulla.K	01.04.2016 to 31.03.2017
I.C.D.S. Supervisor.	Smt.Karthyayani	01.04.2016 to 05.03.2017
	Smt.Ramlath.T	06.03.2017 to 31.03.2017
Head Master.	Sri.Janardana Naik.B	01.04.2016 to 31.03.2017
Medical Officer (Allopathy)	Dr. Hrishikesh.K	01.04.2016 to 31.03.2017

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- 4.Balance Sheet as on 31.03.2017.

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പൊതു അനുലോകനം**1-1 Budget**

The budget for the year 2016-17 was approved by the panchayat committee as per resolution No.1 dated 01.03.2016 . The anticipated receipts and payments as per the budget were as follows.

Opening Balance	9,98,000
Anticipated Receipts	23,27,52,750
Total	23,37,50,750
Anticipated Payments	22,20,31,550
Closing Balance	1,17,19,200

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

1-2 Annual Financial Statements

The Annual Financial Statement for the year 2016-2017 was submitted to audit on 01.07.2017. The statutory time limit for the submission of A.F.S. to Audit has been complied with by the Panchayat.

1-3 Certification of Annual Financial Statements

Defects noticed in the Annual Financial Statements for the year 2016-17

1. The central fund received for Integrated Child Development Scheme have been accounted in two different heads, ie, 320100121 and 320100199.
2. The balance sheet as on 31.03.2017 shows a liability of Rs.14,20,000 under 320100127-N.P.R.P.D, but the actual liability existing under this head as on 31.03.2017 as per the records maintained by the V.E.O. is Rs. 13,60,000 only.
3. The balance sheet as on 31.03.2017 shows a liability of Rs.5,57,489 under the head 320700204-Contributions for joint venture from Block Panchayats. The block share for palliative care project was handled under this head. No expenditure was booked during 2016-17 under this head, but there was an expenditure of Rs.31,592 as per cheque no.1735322 dated 29.03.2017 which was not seen accounted under this head.
- 4.The ledger of 320700105-contributions for joint venture projects- from District Panchayats shows that an amount of Rs.67,500 was received in treasury T.S.B. (450250110) and expenditure was made therefrom. But, such an amount was not received in the trasury T.S.B. 450250110 during 2016-17. The amount was directly credited by N.E.F.T. into the T.S.B. account of the Agriculture Officer and expended therefrom. Hence need not to credit 450250110.
- 5.The balance sheet as on 31.03.2017 shows a liability of Rs.9,00,000 under the head 320700209-contribution for joint venture projects-from block panchayat. The amount received from Block Panchayat being the share for O.D.F. was crcredited under this head, but the same head has been credited under the head 320700104 also. Hence there is duplication.
- 6.The ledger of 320700404-contribution for other specific purposes-from block panchayats- shows that out of Rs.1,50,000 available as opening balance, a sum of Rs.1,00,000 has been expended on 31.03.2017 for Buds School Scholarship, but the expendiutre statement for the year 2016-17 obtained from Sulekha database do not contain such an expenditure from block share.
- 7.Schedule B.7 of the balance Sheet as on 31.03.2017 shows a liability of Rs.1,05,250 under various deposit heads, but on verification of the Deposits register it was noticed that the actual liability under deposits as on 31.03.2017 is Rs.1,07,250.

8. The balance Sheet as on 31.03.2017 shows an amount of Rs. 1,34,820 under 412010101-capital work in progress. But, for the following projects, a total sum of Rs.2,09,939 was seen paid as part bills. (Project No.267/17, 141/17, 51/17).

9. As per the Annual Financial Statements, the income under property tax for the year 2016-17 is Rs.15,87,152, collection during the year is Rs.9,26,569 and the balance is Rs.6,60,583. As per the abstract obtained from Sanchaya, the demand for the year 15,95,753, collection is Rs. 9,47,060 and the balance after adjustments is Rs.6,28,439. The figures as per the A.F.S. do not agree with the figures in Sanchaya Data base.

10. The opening balance under property tax arrears as on 01.04.2016 was Rs.1,90,647.50. The closing balance of property tax Current as on 31.03.2016, amounting to Rs.2,10,357 has to be adjusted by journal voucher as property tax arrear in the beginning of the year. Hence, the total arrear demand for the year 2016-17 had to be Rs.4,01,004. But, as per the A.F.S, the total arrear demand for the year 2016-17 was seen adjusted and recorded as 19,90,089. An amount of Rs.6,30,651 was shown as arrear collection and Rs.13,59,438 as arrear balance. An amount of Rs.15,89,085 was brought into account during the year as arrear demand the details of which have not been made available to Audit. The circumstances which led to such an adjustment was also not explained.

As per the abstract from the Sanchaya, the arrear demand for the year 2016-17 is Rs.16,31,021, Arrear collection is Rs.6,09,700 and the arrear balance after adjustments is Rs.12,05,404.

1-4 Fund Position and Utilisation

Fund	Opening balance	Receipts	Total	Payments	Closing Balance
Development Fund – General	-	1,04,93,853	1,04,93,853	1,04,93,853	-
Development Fund-S.C.P.	-	18,74,812	18,74,812	18,74,812	-
Development Fund –T.S.P.	-	3,25,000	3,25,000	3,25,000	-
Finance Commission Grant	-	48,08,043	48,08,043	48,08,043	-
K.L.G.S.D.P. grant (Central)	-	17,05,771	17,05,771	17,05,771	-
Maintenance Fund – Road	-	44,57,078	44,57,078	44,57,078	-
Maintenance Fund – Non-Road	-	16,52,750	16,52,750	16,52,750	-
B. Fund	-	3,16,89,175	3,16,89,175	3,16,89,175	-

Mahatma Gandhi N.R.E.G.A	246	1,79,73,430	1,79,73,676	1,79,77,257	3,581
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1-5 Review of implementation of projects during 2016-17

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
220	8,96,07,437	100	3,48,48,306	Nil	120	100	45.45%

Abandoned incomplete projects: NIL

Details projects implemented by Implementing Officers.

Sl. No.	Name of Implementing Officer	Details of projects to be implemented		Details of projects implemented		Percentage of expenditure
		Number	Amount	Number	Amount	
1	Secretary	25	52,94,427	13	16,35,494	31%
2	Assistant Secretary.	10	39,09,000	7	17,56,700	45%
3	Assistant Engineer.	147	5,40,56,420	45	1,13,28,688	21%
4	Agricultural Officer.	7	33,72,072	7	31,65,108	93.86%
5	Village Extension Officer.	11	1,40,36,950	11	1,09,92,600	78%
6	I.C.D.S. Supervisor.	6	36,90,742	5	29,85,764	81%
7	Medical Officer- Allopathy	7	10,00,000	7	9,09,397	91%
10	Head Master.	1	1,00,000	0	0	0
11	Veterinary Surgeon.	4	38,47,826	3	18,30,578	48%
12	Medical Officer- Ayurveda	2	3,00,000	2	2,43,977	81%
	Total	220	8,96,07,437	100	3,48,48,306	39%

1-6 Financial Position

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

Opening balance	92,83,621
Receipts	10,16,10,723
Total	11,08,94,344
Payments	9,60,67,295
Closing Balance	1,48,27,049

* The receipts and payments includes Rs.1,89,44,426 received as E.F.M.S. under Mahatma Gandhi N.R.E.G.A. and D. B. T Fund transfer of civil pensions amounting to Rs.3,11,43,295.

1-7 Details of welfare pensions

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

Name of the pension	No.of applications received during 2016-17	No.of applications on which timely decisions were made	No. of applications rejected	Amount expended	No. of Beneficiaries
Unemployment Allowance	2	2	1	35,880	23
Agriculture Labour Pension	-	-	-	7,02,510	85
Widow pension	-	-	-	86,25,620	769
National Old Age Pension	255	255	32	1,80,90,570	1,380
Special Disabled Pension	75	75	10	32,76,585	339
Pension for unmarried women above 50 years	2	2	-	4,48,010	40

1-8 Verification of cash

The verification of cash balance as required under Section 6(4) of the Kerala Local Fund Audit Act, 1994 was conducted on 21.08.2017, at 1 pm, in the presence of the accountant and the Secretary. The cash balance of was Rs.8,649/- as per the records. The physical presence of Rs.8,649/- was ensured in the verification.

1-9 Details of other Audits conducted

Audit	Date of last audit	Period of Audit	Date of receipt of the report

Performance Audit	26.07.2017	06/2017	21.07.2017
Audit of the Accountant General	03/09/2016	2009-10 to 2013-14	27.10.2014

1-10 Review of implimentation of Mahatma Gandhi National Rural Employment Guarantee Act and Scheme thereunder

The Analysis of implimentation of Scheme under M.G.N.R.E.G.A is done below-

I. Job Card					
Total No. of Job Cards issued	3,306				
Total No. of Workers	5,540				
Total No. of Active Job Cards	2,154				
Total No. of Active Workers	2,768				
(i)S.C. worker against active workers[%]	6.29				
(ii)S.T. worker against active workers[%]	7.3				
II. Progress	FY 2017-2018	FY 2016-2017	FY 2015-2016	FY 2014-2015	FY 2013-2014
Approved Labour Budget	0	0	0	0	0
labourdays Generated so far	9,141	54,084	75,544	78,275	89,371
% of TotalLabour Budget	0	0	0	0	0
% as per Proportionate L.B.	0				
S.C. labourdays % as of total labourdays	5.9	6.48	7.74	8.94	9.69
S.T. labour days % as of total labourdays	6.79	6.91	4.35	1.63	0.18
Women labourdays outofTotal(%)	86.39	83.71	86.07	84.68	85.83
Average days of employment provided per Household	12.45	38.38	47.01	49.6	55.2

Average Wage rate per day per person(Rs.)	262.23	243.93	231.24	211.95	179.95
Total No. of H.H.s completed 100 Days of Wage Employment	0	12	44	134	416
Total Households Worked	734	1,409	1,607	1,578	1,619
Total Individuals Worked	801	1,697	1,976	1,881	1,845
Differently abled persons worked	1	2	2	0	2
III. Works					
Total No. of Works Takenup (New+Spill Over)	177	576	676	552	510
Number of Ongoing Works	162	70	269	85	106
Number of Completed Works	15	506	407	467	404
% of N.R.M. Expenditure(Public + Individual)	87.31	91.04	94.67	93.83	98.83
% of Category B. Works	37.29	26.74	24.26	17.39	0.59
IV. Financial Progress					
Total Exp(Rs. in Lakhs.)	29.03	191.43	163.29	198.2	125.59
Wages(Rs. In Lakhs)	23.86	179.3	153.8	186.83	117.05
Material and skilled Wages(Rs. In Lakhs)	0.46	2.39	4.86	5.04	2.89
Material(%)	1.88	1.32	3.06	2.63	2.41
Total Adm Expenditure (Rs. in Lakhs.)	4.71	9.74	4.63	6.33	5.65
Admin Exp(%)	16.23	5.09	2.84	3.19	4.5

Liability (Wages) (Rs. in Lakhs.)	0.11	0.06	0.1	0	0
Average Cost Per Day Per Person(In Rs.)	349.16	262.33	242.93	226.75	189.42
% of Total Expenditure through E.F.M.S.	100	100	99.68	95.67	68.45
% payments generated within 15 days	99.6	55.2	5.71	3.53	45.73

1-11 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	19,78,440	29,21,853	(+)9,43,413	(+)47.68%
Non tax revenue	3,61,556	2,99,724	(-)61,832	(-)17%
Other Revenue	1,11,148	2,02,736	(+)91,588	(+)82.4%
Total	24,51,144	34,24,313	(+)9,73,169	(+)39.7%

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വരവു കണക്കുകളിന്മേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

2-1 Telecommunication towers- property tax not collected

As per property tax demand register, property tax levied on various Telecommunication Towers functioning in the Grama panchayat area is not found collected by the grama panchayat.As per G.O.(m.s.) No. 210/2013/L.S.G.D. dt. 04-06-2013 an amount of Rs 500/m² 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	Property Tax current 2016-2017	Total
1	VIII/260A	VIOM Networks	20m ²	34,650/-	11,550/-	46,200/-
2	IX/934A	Reliance Communication	20m ²	34,650/-	11,550/-	46,200/-
3	IV/423A	Indus Tower Limited	20m ²	34,650/-	11,550/-	46,200/-
4	IV/398A	India Telecom Infra Ltd	20m ²	34,650/-	11,550/-	46,200/-

5	XVI/355A	Indus Tower Limited	20m ²	34,650/-	11,550/-	46,200/-
6	IV/246E	Indus Tower Limited	20m ²	11,550/-	11,550/-	23,100/-
Total				1,96,350/-	69,300/-	2,65,650/-

A total amount of Rs 2,65,650/- (Arrear 1,96,350/- and current 69,300/-) is pending collection under the head property tax during the year 2016-2017. An audit enquiry vide no. 02/2017 dt. 24-08-2017 was served to the Secretary and no reply is furnished. So action may be initiated to collect the pending collection of property tax from the Telecommunication Tower companies and intimated to audit.

2-2 Property Tax-Huge Arrears

The arrear demand and collection of property tax for the period 2016-2017 could not be verified in audit, since the arrear demand and collection register of property tax for above period are not seen maintained. In the absence of these register, the correctness of property tax could not be verified in audit. As per Financial statement for the year 2016-2017, receivable property tax on residential building(current) is Rs 6,91,047.00 and receivables for property tax on residential building(arrear) is 13,59,438.50. Hence early actions to be initiated to collect the arrears in time.

2-3 The Register of Traders List not Maintained

As per the Kerala Panchayath Raj Rules, 1998 (keeping of Records and issuing of copy) Rule 3, the Grama Panchayath shall maintain a ward wise Traders Register regarding the commercial institutions which works within the jurisdiction of the Grama Panchayat. But the Grama Panchayat failed to maintain such a Register of Traders List. The non- maintenance of Traders Register stands as an obstacle in the the effective verification of D.&O. Licence Fee.

Audit suggests to take necessary actions to improve the efficiency of machinery for the distribution of licence in future.

2-4 A Review on the Assesement, Demand and Collection of Property tax

In Grama panchayats, the assesement, demand and collection of the Property tax are made on the provisions / instructions laid under the Sections 203,207,208 and 254 of the Kerala Panchayat Raj Act,1994. The rule relating to the above sections of the Act is - "The Kerala Panchayat Raj Rules – Property tax rules-1996, came to existence vide G.O.(P):73/96/L.S.G.D; dtd: 28.03.1996. As per this Rules, Property Tax of a building/ construction is assesed on the basis of Annual Rental Value (A.R.V.). This method has many drawbacks and has been revised. The revised system of assessing PropertyTax is based on the Floor Area of the construction. The revised rule came into force vide the Govt. Order 20/2011/L.S.G.D./dtd :14.01.2011 and is termed as the "The Kerala Panchayat Raj Rules – Property tax,service tax and surcharge- 2011",w.e.f. 01.04.2011. The revision of Property tax applicable for new constructions are w.e.f- 01.04.2011, while for existing/ old constructions, it is from 01.04.2013 onwards.

The property tax arrear for 2016-17, shown in the A.F.S.(Sch. B. 15) and the abstract from "Sanchaya" are not in agreement. Details given below,

Item	A.F.S.	Sanchaya	Difference
Arrear for 2016-17 (Residential)	20,50,485.50	18,33,843/-	2,16,642.50

(Demand/Collection/Balance – 2016-17)

Item	A.F.S.	Sanchaya
Demand	15,87,152/-(Income&Expenditure)	32,26,774.00
Collection	9,26,569/-(current)+5,97,644.00(arrear) =15,24,213/-(R&P Schedule-43)	15,56,760.00
Balance	6,91,047/-(current)13,59,438.50(arrear) =20,50,485.50(Balance) Sheet Schedule-15)	18,33,843.00

Balance Sheet (B.S. Schedule-15) vs Sanchaya (Arrear 2016-17)

Item	Balance Sheet (lakhs)	Sanchaya (lakhs)
	20,50,485.50	18,33,843.00

The reasons for the difference were not explained / rectified yet. It can be rectified through the recording of actual demand, collection and correct posting of the tax. Immediate measures and actions should be carried out by the Panchayat Authorities for the rectification of the above difference.

It is directed to revise / modify and verify each entries in the Sanchaya database, to incorporate with the revisions / modifications made in the property tax as per G.O.(M.S.)144/2015/L.S.G.D./ dtd:27.04.15, G.O.(M.S.)358//2015L.S.G.D./ dtd:16.12.15. But these modifications / updations were not timely done by the Panchayat, resulted in huge arrears in property tax collection. Since the updation process is going on, the correctness of Demand, Collection and Balance are not able to verify during audit.

Saankhya – Sanchaya integration process has been completed (in 2016-17). The details of property tax can be obtained from Sanchaya from 2013-14 onwards. But the details before 2013-14 were not entered in Sanchaya. The alterations and additions made by the owners were not confirmed by site verification, during the revision of tax. Tax assesment has been done based on the submission in Form No:6 by the owner and the details therein. Base data entry, regarding property tax has been completed. Tax has been exempted for residential buildings having floor area upto 60 m2, on submission of affidavit. Tax exemption was seen allowed to one Ex-Serviceman, but on verification, it was found that he has not approached the panchayat for tax exemption. Hence, it has to be ensured in the ensuing years that no tax exemption without proper

application has to be allowed to the Ex-Service men. The ownership change, tax revision occupancy change etc are entered in Sanchaya, during the period of data entry and at the time of integration with Sankhya.

Other important defects noticed

- 1) The property tax Assesement Register, Demand Register, Vacancy Remission Register, Demolished building Register, Write-off register were not submitted for audit.
- 2) The site verification report submitted by the officer on the assesement of a building, do not include every / important details for the assesement of tax (such as flooring material, special facilities (air conditioner etc.) in the construction, road / infrastructure facilities available etc).
- 3) The Panchayat do not verified, whether the area / portions meant for general / common use in a building (like varandah, stair etc), are properly assesed as per the existing building rules. The remedial measures (Descrrepancy solving steps), to rectify these defects in sanchaya, are not taken by the panchayat.
- 4) If the construction/building owned by a person, consists portions of different occupancies, it may be treated as different constructions as per the respective occupancies for assessing tax. Otherwise the whole construction is taken under the same occupancy. The property tax assesed as per the provisions / instructions laid under the rule 3(5) of the Kerala panchayat Raj Rules-2011 and as per Section 203(9) and sub-section 2 of the Kerala Panchayat Raj Act, 1994 also specifies the same. As per G.O.(P):19/2011/L.S.G.D. /14.01.2011, for the commercial buildings the property tax assesed by the Panchayat, in the following rates.

Floor area	Upto 100 m2	above 100 m2 , below 200 m2	Above 200 m2
Rate / m2	₹35	₹50	₹80

But during audit, it is found that the tax assesed for commercial buildings having floor area more than 100m2, is taken as a group of individual shop rooms, instead as a whole. The property tax are assesed separately for these rooms, in the lower rate (₹ 35/-), by considering them as individual constructions. Hence there is short, in the demand and collection of the tax. This error should be rectified and proper assesement, demand and collection of property tax must be ensured.

ഭാഗം-3

ചെലവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

3-1 Purchase of Homeo Medicine-Medicine not received.

Project No.106/2016-17-Purchase of Homeo medicine.

Implimenting Officer- Secretary, Enmakaje Grama Panchayat.

An advance of Rs.35,000/- was made by the implementing Officer, vide bill no.49/2016-2017 dated 17.02.2017 for the purchase of Homeo medicines for the Homeo dispensary at Perla. The advance was made to Kerala State Homeopathic Co-operative Pharmacy Ltd., Alappuzha. Even though the advance was made on 17.02.2017, the medicines are not supplied to the dispensary. Though the amount has been booked as expenditure as per the Annual Financial Statements of the panchayat, the benefit of the expenditure has not been received to the people of the panchayat. Hence, the expenditure cannot be rated as fruitful. Hence, immediate steps may be initiated to get the medicines from HOMCO and to bring to the stock of the

dispensary.

3-2 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.

3-3 Street Light Charges Paid-Joint Verification Not Conducted.

Implementing Officer: Secretary

An amount of Rs 2,22,816/- was paid to K.S.E.B. during 2016-17 @ Rs 18,568/- per month, towards the charges of street light. But the report of joint verification done by Grama Panchayat and K.S.E.B. 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.

3-4 public works executed by beneficiary committee- excess Overhead Charges paid not allowed.

Implementing Officer: Assistant Engineer.

As per G.O.(P) No.30/2016/Fin. dated 29/02/2016, provision for overhead charges @ 7.5% can be allowed in the estimate for the works executed through beneficiary committees. But in the estimates prepared for road works using MoRD/MoRTH specifications overhead charges @ 10% is allowed. While preparing the estimates for road works (executed through beneficiary committees) in PRICE software using MoRD/MoRTH specifications, the overhead charges allowed is 10%. Since the over head charges feeded to the software is higher than the rate fixed by the Government, a clarification letter was issued by the Government vide letter number Ind.&P.W.-B.2/266/2016/Fin. dated 14.12.2016. In this Government letter it was clarified that, no revision of the existing over head charges of 7.5% for the works executed through beneficiary committees is required. Consequently, the Chief Engineer of L.S.G.D, vide circular No. D.B3-6512(B)/2013/CE/L.S.G.D. dated 29.12.2016, has directed to limit the over head charges @7.5% for the works which were executed through beneficiary committees. In the circular of the Chief engineer, it was also directed to execute supplementary agreement incorporating the over head charges admissible is limited to 7.5% only for those works to which agreements have already been executed. It was also clarified in the circular that, the taxes and other expenses for the works have to be met from the 7.5% overhead charges allowed in the estimates.

Estimates of the following works were prepared in PRICE software using MoRD/MoRTH specifications. The overhead charges allowed in these works were 10%. In these works, payments were made to the convenors without deducting 2.5% over head charges from the total value of work done. Further, the Value Added Tax and the contribution to the construction workers welfare fund board were also seen met from the project allocation instead of the overhead charges allowed.

Sl.No.	Details of the work		Details of payment made		Eligible payment		Excess
1	Project No.&Name-	207/17- Adukkasthala pavasari road tarring	Value of work done-	2,97,551	Value of work done-	2,97,551	

					(-)2.5% for Excess overhead charges	7,439	
					Balance	2,90,112	
Project allocation-	3,00,000 world bank	(+) VAT-(5%)	14,878	(+) VAT-	-		
Name of the Convenor-	Sri.Ravi teja Rai	(+) KCWF-(1%)	2,976	(+) KCWF-	-		
Agreement No. & date-	19/AE/L.S.G.D. /EMJ/2016-17 dated 06.02.2017	Total	3,15,405 ltd to 3,00,000	Total	2,90,112		
M.book No.-	22/16-17	(-) VAT-	14,878	(-) VAT-	14,506		
		(-) WF-	2,976	(-) WF-	2,901		
		(-)IT (2%)	5,951	(-)IT	5,802		
		Amount paid to the convenor-	2,76,195	Amount to be paid to the convenor	2,66,903		
		Total Cost of the project-	3,00,000	Total Cost of the project-	2,90,112		
		Gross amount withdrawn-	3,00,000 (bill No. 43/16-17 dated 31.03.2017)	Gross amount to be withdrawn-	2,90,112		
						9,888	
2	Project No. & name-	52/17- Kudthadka Moodabailu road tarring	Value of work done-	2,46,840	Value of work done-	2,46,840	
					(-)2.5% for Excess	6,171	

				overhead charges		
				Balance	2,40,669	
Project allocation-	2,50,000 Finance commission	(+) VAT-(5%)	12,342	(+) VAT-	-	
Name of the Convenor-	Sri.Narayana Bhat	(+) KCWF-(1%)	2,468	(+) KCWF-	-	
Agreement No. & date-	22/AE/L.S.G.D. /EMJ/2016-17 dated 06.02.2017	Total	2,61,650 limited to 2,50,000	Total	2,40,669	
M.book No.- 36/17		(-) VAT-	12,342	(-) VAT-	12,033	
		(-) WF-	2,468	(-) WF-	2,407	
		(-)IT (2%)	4,937	(-)IT	4,813	
		Amount paid to the convenor-	2,30,253	Amount to be paid to the convenor	2,21,416	
		Total Cost of the project	2,50,000	Total Cost of the project	2,40,669	
		Gross amount withdrawn-	2,50,000 (bill No. 27/16-17 dated 31.03.2017)	Gross amount to be withdrawn-	2,40,669	
						9,331
3	Project No. & name- 224/17- Kannadikkana Kudva Shettybail road re tarring	Value of work done-	4,74,829	Value of work done-	4,74,829	
				(-)2.5% for Excess overhead charges	11,871	

					Balance	4,62,958	
Project allocation-	4,75,000 Road maintenance fund	(+) VAT-(5%)	23,741	(+) VAT-	-		
Name of the Convenor-	vRama.S	(+) KCWF-(1%)	4,748	(+) KCWF-	-		
Agreement No. & date-	17/AE/LSGD /EMJ/2016-17 dated 06.02.2017	Total	5,03,318 ltd to 4,75,000	Total	4,62,958		
M.book No.	20/16-17	(-) VAT-	23,741	(-) VAT-	23,148		
		(-) WF-	4,748	(-) WF-	4,630		
		(-)IT (2%)	9,497	(-)IT	9,259		
		Amount paid to the convenor-	4,37,014	Amount to be paid to the convenor	4,25,921		
		Total Cost of the project-	4,75,000	Total Cost of the project-	4,62,958		
		Gross amount withdrawn-	4,75,000 (bill No. 47/16-17 dated 31.03.2017)	Gross amount to be withdrawn	4,62,958		12,042
4	Project No. & name- 246/17- Kannadikkana Sreeramthadka road tarring second reach	Value of work done-	2,98,824	Value of work done-	2,98,824		
				(-)2.5% for Excess overhead charges	7,471		

					Balance	2,91,353	
Project allocation-	3,00,000 Development fund general	(+) VAT-(5%)	14,941	(+) VAT-	-		
Name of the Convenor-	Sri.Madhusoodanan	(+) KCWF-(1%)	2,988	(+) KCWF-	-		
Agreement No. & date-	52/AE/LSGD /EMJ/2016-17 dated nil	Total	3,16,753 ltd to 3,00,000	Total	2,91,353		
M.book No.	26/16-17	(-) VAT-	14,941	(-) VAT-	14,568		
		(-) WF-	2,988	(-) WF-	2,914		
		(-)IT (2%)	5,976	(-)IT	5,827		
		Amount paid to the convener-	2,76,095	Amount to be paid to the convenor	2,68,044		
		TotalCost of the project-	3,00,000	TotalCost of the project-	2,91,353		
		Gross amount withdrawn-	3,00,000 (bill No. 70/16-17 dated 29.04.2017)	Gross amount to be withdrawn-	2,91,353	8,647	
5	Project No. & name 25/17 Bajakudlu temple road tarring	Value of work done-	4,74,770	Value of work done-	4,74,770		
				(-)2.5% for Excess overhead charges	11,869		
				Balance	4,62,901		

	Project allocation-	4,95,000 Road maintenance fund	(+) VAT-(5%)	23,738	(+) VAT-	-	
	Name of the Convenor	Smt.Rajeswari Rai	(+) KCWF-(1%)	4,748	(+) KCWF-	-	
	Agreement No. & date-	12/AE/L.S.G.D. /EMJ/2016-17 dated 21.01.2017	Total	5,03,256 ltd to 4,95,000	Total	4,62,901	
	M.book No.	24/16-17	(-) VAT-	23,738	(-) VAT-	23,145	
			(-) WF-	4,748	(-) WF-	4,629	
			(-)IT (2%)	9,495	(-)IT	9,258	
			Amount paid to the convenor-	4,57,019	Amount to be paid to the convenor	4,25,869	
			TotalCost of the project-	4,95,000	TotalCost of the project-	4,62,901	
			Gross amount withdrawn-	4,95,000 (bill No. 12/16-17 dated 29.03.2017)	Gross amount to be withdrawn	4,62,901	32,099
6	Project No. & name-	156/17 Golithadka Gandhige road tarring	Value of work done-	3,97,762	Value of work done-	3,97,762	
					(-)2.5% for Excess overhead charges	9,944	
					Balance	3,87,818	
	Project allocation-	4,00,000 Road maintenance fund	(+) VAT-(5%)	19,888	(+) VAT-	-	

	Name of the Convenor	Sri.Ganaraja	(+) KCWF-(1%)	3,978	(+) KCWF-	-	
	Agreement No. & date	8/AE/L.S.G.D./EMJ/2016-17 dated 16.01.2017	Total	4,21,628 ltd to 4,00,000	Total	3,87,818	
	M.book No. 15/16-17		(-) VAT-	19,888	(-) VAT-	19,391	
			(-) WF-	3,978	(-) WF-	3,878	
			(-)IT (2%)	7,955	(-)IT	7,756	
			Amount paid to the convenor-	3,68,179	Amount to be paid to the convenor	3,56,793	
			Total Cost of the project-	4,00,000	Total Cost of the project-	3,87,818	
			Gross amount withdrawn-	4,00,000 (bill No. 11/16-17 dated 29.03.2017)	Gross amount to be withdrawn	3,87,818	12,182
7	Project No. & name	22/17 Adyanadka Sanathapadav road tarring	Value of work done-	2,24,998	Value of work done-	2,24,998	
					(-)2.5% for Excess overhead charges	5,625	
					Balance	2,19,373	
	Project allocation-	2,25,000 Development Fund	(+) VAT-(5%)	11,250	(+) VAT-	-	

	Name of the Convenor-	Sri.AboobakarSiddiq	(+) KCWF-(1%)	2,250	(+) KCWF-	-	
	Agreement No. & date	10/AE/L.S.G.D. /EMJ/2016-17 dated 16.01.2017	Total	2,38,498 ltd to 2,25,000	Total	2,19,373	
	M.book No.	9/16-17	(-) VAT-	11,250	(-) VAT-	10,969	
			(-) WF-	2,250	(-) WF-	2,194	
			(-)IT (2%)	4,500	(-)IT	4,387	
			Amount paid to the convenor-	2,07,000	Amount to be paid to the convenor	2,01,823	
			Total Cost of theproject	2,25,000	Total Cost ofthe project	2,19,373	
			Gross amount withdrawn-	2,25,000 (bill No. 10/16-17 dated 29.03.2017)	Gross amount to bewithdrawn	2,19,373	5,627
8	Project No. & name	112/17 Chavarkakd Erukallu road retarring	Value of work done-	4,49,545	Value of work done-	4,49,545	
					(-)2.5% for Excess overhead charges	11,239	
					Balance	4,38,306	
	Project allocation-	4,50,000 road maintenance fund	(+) VAT-(5%)	22,477	(+) VAT-	-	
	Name of the Convenor	Sri.Krishna Kumar	(+) KCWF-(1%)	4,495	(+) KCWF-	-	

	Agreement No. & date	30/AE/L.S.G.D. /EMJ/2016-17 dated 16.01.2017	Total	4,76,517 ltd to 4,50,000	Total	4,38,306	
M.book No.-	7/16-17	(-) VAT-	22,477	(-) VAT-	21,915		
		(-) WF-	4,495	(-) WF-	4,383		
		(-)IT (2%)	8,991	(-)IT	8,766		
		Amount paid to the convenor-	4,14,037	Amount to be paid to the convenor	4,03,242		
		Total Cost of the project-	4,50,000	Total Cost of the project-	4,38,306		
		Gross amount withdrawn-	4,50,000 (bill No. 9/16-17 dated 29.03.2017)	Gross amount to be withdrawn-	4,38,306	11,694	
9	Project No. & name	117/17 Kuthaje Kollamajalu Salathadka road tarring	Value of work done-	3,99,795	Value of work done-	3,99,795	
					(-)2.5% for Excess overhead charges	9,995	
					Balance	3,89,800	
	Project allocation-	4,00,000 road maintenance fund	(+) V.A.T-(5%)	19,990	(+) V.A.T.	-	
Name of the Convenor-	Sri.Radhakrishana Bhat	(+) KCWF-(1%)	3,998	(+) KCWF-	-		
Agreement No. & date	15AE/L.S.G.D. /EMJ/2016-17 dated 04.02.2017	Total	4,23,783 ltd to 4,00,000	Total	3,89,800		

M.book No.	23/16-17	(-) VAT-	19,990	(-) VAT-	19,490	
		(-) WF-	3,998	(-) WF-	3,898	
		(-)IT (2%)	7,996	(-)IT	7,796	
		Amount paid to the convener-	3,68,016	Amount to be paid to the convenor	3,58,616	
		Total Cost of the project	4,00,000	Total Cost of the project-	3,89,800	
		Gross amount withdrawn-	4,00,000 (bill No. 14/16-17 dated 29.03.2017)	Gross amount to be withdrawn-	3,89,800	10,200
10	Project No. & name- 114/17 Balamoole Kuriadka road retarring	Value of work done-	3,01,761	Value of work done-	3,01,761	
				(-)2.5% for Excess overhead charges	7,544	
				Balance	2,94,217	
	Project allocation-	3,05,000 road maintenance fund	(+) VAT-(5%)	15,080	(+) VAT-	-
Name of the Convenor-	Sri.VisweswaraSastri	(+) KCWF-(1%)	3,018	(+) KCWF-	-	
Agreement No. & date-	7/AE/L.S.G.D./EMJ/2016-17 dated 16.01.2017	Total	3,19,859 ltd to 3,05,000	Total	2,94,217	

M.book No.	14/16-17	(-) VAT-	15,080	(-) VAT-	14,711	
		(-) WF-	3,018	(-) WF-	2,942	
		(-)IT (2%)	6,035	(-)IT	5,884	
		Amount paid to the convenor-	2,80,867	Amount to be paid to the convenor	2,70,680	
		Total Cost of the project-	3,05,000	Total Cost of the project-	2,94,217	
		Gross amount withdrawn-	3,05,000 (bill No. 17/16-17 dated 29.03.2017)	Gross amount to be withdrawn-	2,94,217	
Project No. & name-	160/17 Khandige Golitahdka road tarring	Value of work done-	4,50,000	Value of work done-	4,50,000	
				(-)2.5% for Excess overhead charges	11,250	
				Balance	4,38,750	
Project allocation-	4,50,000 road maintenance fund	(+) VAT-(5%)	22,500	(+) VAT-	-	
Name of the Convenor-	Sri.Krishana Naik	(+) KCWF-(1%)	4,500	(+) KCWF-	-	
Agreement No. & date.-	4/AE/L.S.G.D./EMJ/2016-17 dated 10.01.2017	Total	4,77,000 ltd to 4,50,000	Total	4,38,750	
M.book No.	8/16-17	(-) VAT-	22,500	(-) VAT-	21,938	

			(-) WF-	4,500	(-) WF-	4,388	
			(-)IT (2%)	9,000	(-)IT	8,775	
			Amount paid to the convenor-	4,14,000	Amount to be paid to the convenor	4,03,649	
			Total Cost of the project-	4,50,000	Total Cost of the project-	4,38,750	
			Gross amount withdrawn-	4,50,000 (billNo. 18/16-17 dated 29.03.2017)	Gross amount to be withdrawn-	4,38,750	11,250
12	Project No. & name	21/17 Adyandka Road Majanadka retarring	Value of work done-	2,49,388	Value of work done-	2,49,388	
					(-)2.5% for Excess overhead charges	6,235	
					Balance	2,43,153	
	Project allocation	2,50,000 road maintenance fund	(+) VAT-(5%)	12,469	(+) VAT-	-	
	Name of the Convenor	Sri.Muhammed Kalander	(+) KCWF-(1%)	2,494	(+) KCWF-	-	
Agreement No. & date-	24/AE/L.S.G.D. /EMJ/2016-17 dated 06.02.2017	Total	2,64,351ltd to 2,49,390	Total	2,43,153		
M.bookNo.	10/16-17	(-) VAT-	12,469	(-) VAT-	12,158		
		(-) WF-	2,494	(-) WF-	2,432		

			(-)IT (2%)	4,988	(-)IT	4,864	
			Amount paid to the convener-	2,29,439	Amount to be paid to the convenor	2,23,699	
			Total Cost of the project-	2,49,390	Total Cost of the project-	2,43,153	
			Gross amount withdrawn-	2,49,390 (bill No. 19/16-17 dated 29.03.2017)	Gross amount to be withdrawn-	2,43,153	6,237
13	Project No. & name	174/17 Kavuthamoola Sheni road tarring	Value of work done-	1,98,342	Value of work done-	1,98,342	
					(-)2.5% for Excess overhead charges	4,959	
					Balance	1,93,383	
	Project allocation-	2,00,000 Road maintenance fund	(+) VAT-(5%)	9,917	(+) VAT-	-	
	Name of the Convenor-	Sri.MuhammedHaneef	(+) KCWF-(1%)	1,983	(+) KCWF-	-	
	Agreement No. & date-	23/AE/L.S.G.D. /EMJ/2016-17 dated 06.02.2017	Total	2,10,242 ltd to 2,00,000	Total	1,93,383	
	M.book No.	12/16-17	(-) VAT-	9,917	(-) VAT-	9,669	
			(-) WF-	1,983	(-) WF-	1,934	
			(-)IT (2%)	3,967	(-)IT	3,868	

			Amount paid to the convener-	1,84,133	Amount to be paid to the convenor	1,77,912	
			Total Cost of the project-	2,00,000	Total Cost of the project-	1,93,383	
			Gross amount withdrawn-	2,00,000 (bill No. 20/16-17 dated 29.03.2017)	Gross amount to be withdrawn-	1,93,383	6,617
14	Project No. & name-	23/17 Ananthathotty Votte road tarring	Value of work done-	2,49,612	Value of work done-	2,49,612	
					(-)2.5% for Excess overhead charges	6,240	
					Balance	2,43,372	
	Project allocation-	2,50,000 Development Fund	(+) VAT-(5%)	12,481	(+) VAT-	-	
	Name of the Convenor-	Sri.Seshappa Naik	(+) KCWF-(1%)	2,496	(+) KCWF-	-	
	Agreement No. & date-	9/AE/L.S.G.D. /EMJ/2016-17 dated 16.01.2017	Total	2,64,589 ltd to 2,50,000	Total	2,43,372	
	M.book No.	12/16-17	(-) VAT-	12,481	(-) VAT-	12,169	
			(-) WF-	2,496	(-) WF-	2,434	
			(-)IT (2%)	4,992	(-)IT	4,868	
			Amount paid to the convener-	2,30,031	Amount to be paid to the convenor	2,23,901	

			Total Cost of the project-	2,50,000	Total Cost of the project-	2,43,372	
			Gross amount withdrawn-	2,50,000 (bill No. 22/16-17 dated 31.03.2017)	Gross amount to be withdrawn-	2,43,372	6,628
15	Project No. & name-	173/17 Bajakure Mithur road retarring	Value of work done-	2,44,745	Value of work done-	2,44,745	
					(-)2.5% for Excess overhead charges	6,119	
					Balance	2,38,626	
	Project allocation-	2,50,000 Road maintenance fund	(+) VAT-(5%)	12,237	(+) VAT-	-	
	Name of the Convenor-	Sri.Jagannath Rai	(+) KCWF-(1%)	2,447	(+) KCWF-	-	
	Agreement No. & date-	1/AE/L.S.G.D. /EMJ/2016-17 dated 28.12.2016	Total	2,59,429 ltd to 2,50,000	Total	2,38,626	
	M.book No.-	17/16-17	(-) VAT-	12,237	(-) VAT-	11,931	
			(-) WF-	2,447	(-) WF-	2,386	
			(-)IT (2%)	4,895	(-)IT	4,772	
			Amount paid to the convenor-	2,30,421	Amount to be paid to theconvenor-	2,19,537	
			Total Cost of	2,50,000	Total Cost of	2,38,626	

			the project-		the project-	
			Gross amount withdrawn-	2,50,000 (bill No. 13/16-17 dated 29.03.2017)	Gross amount to be withdrawn-	2,38,626
						11,374
16	Project No. & name-	200/17 Erukallubakilapadav road concreting	Value of work done-	3,52,175	Value of work done-	3,52,175
					(-)2.5% for Excess overhead charges	8,804
					Balance	3,43,371
	Project allocation-	3,52,940 World bank	(+) VAT-(5%)	17,609	(+) VAT-	-
	Name of the Convenor-	Sri.Sreerama	(+) KCWF-(1%)	3,522	(+) KCWF-	-
	Agreement No. & date-	25/AE/L.S.G.D. /EMJ/2016-17 dated 20.02.2017	Total	3,73,306 ltd to 3,52,940	Total	3,43,371
	M.book No.-	10/16-17	(-) VAT-	17,609	(-) VAT-	17,169
			(-) WF-	3,522	(-) WF-	3,434
			(-)IT (2%)	7,043	(-)IT	6,867
			Amount paid to the convener-	3,24,766	Amount to be paid to theconvenor-	3,15,901
Total Cost of the project-			3,52,940	Total Cost of the project-	3,43,371	

			Gross amount withdrawn-	3,52,940 (bill No. 41/16-17 dated 31.03.2017)	Gross amount to be withdrawn-	3,43,371	9,569
17	Project No. & name-	30/17 Nalka mandira road improvement	Value of work done-	2,74,915	Value of work done-	2,74,915	
					(-)2.5% for Excess overhead charges	6,873	
					Balance	2,68,042	
	Project allocation-	2,75,000 Development fund	(+) VAT-(5%)	13,746	(+) VAT-	-	
	Name of the Convenor-	Sri.Balasubrahmanya Bhat	(+) KCWF-(1%)	2,749	(+) KCWF-	-	
	Agreement No. & date-	13/AE/L.S.G.D. /EMJ/2016-17 dated 21.01.2017	Total	2,91,410 ltd to 2,75,000	Total	2,68,042	
	M.book No.-	19/16-17	(-) VAT-	13,746	(-) VAT-	13,402	
			(-) WF-	2,749	(-) WF-	2,680	
			(-)IT (2%)	5,498	(-)IT	5,361	
			Amount paid to the convenor-	2,53,007	Amount to be paid to the convenor	2,46,599	
			Total Cost of the project-	2,75,000	Total cost of the project-	2,68,042	
			Gross amount withdrawn-	2,75,000 (bill No. 16/16-17	Gross amount to be withdrawn	2,68,042	6,958

				dated 29.03.2017)			
18	Project No. & name-	58/17 Chakotteballe-Kattelthadka road concreting	Value of work done-	3,48,239	Value of work done-	3,48,239	
					(-)2.5% for Excess overhead charges	8,706	
					Balance	3,39,533	
	Project allocation-	3,50,000 Finance commission	(+) VAT-(5%)	17,412	(+) VAT-	-	
	Name of the Convenor-	Sri.Ramanaik.B	(+) KCWF-(1%)	3,482	(+) KCWF-	-	
	Agreement No. & date-	2/AE/L.S.G.D./EMJ/2016-17 dated 27.12.2016	Total	3,69,133 ltd to 3,50,000	Total	3,39,533	
	M.book No.-	16/16-17	(-) VAT-	17,412	(-) VAT-	16,977	
			(-) WF-	3,482	(-) WF-	3,395	
			(-)IT (2%)	6,965	(-)IT	6,791	
			Amount paid to the convenor-	3,22,141	Amount to be paid to the convenor	3,12,370	
Total Cost of the project-			3,50,000	Total Cost of the project-	3,39,533		
Gross amount withdrawn-			3,50,000 (bill No. 15/16-17 dated 29.03.2017)	Gross amount to be withdrawn	3,39,533	10,467	

19	Project No. & name-	247/17 Amekala Tharavad road concreting	Value of work done-	2,48,389	Value of work done-	2,48,389	
			Value of work done-	2,48,389	(-)2.5% for Excess overhead charges	6,210	
					Balance	2,42,179	
	Project allocation-	2,50,000 Development fund	(+) VAT-(5%)	12,419	(+) VAT-	-	
	Name of the Convenor-	Sri.Narayana	(+) KCWF-(1%)	2,484	(+) KCWF-	-	
	Agreement No. & date-	41/AE/L.S.G.D. /EMJ/2016-17 dated 13.03.2017	Total	2,63,239 ltd to 2,50,000	Total	2,42,179	
	M.book No.	33/16-17	(-) VAT-	12,419	(-) VAT-	12,109	
			(-) WF-	2,484	(-) WF-	2,422	
			(-)IT (2%)	4,968	(-)IT	4,834	
			Amount paid to the convenor-	2,30,129	Amount to be paid to the convenor	2,22,814	
Total Cost of the project-			2,50,000	Total Cost of the project-	2,42,179		
Gross amount withdrawn-			2,50,000 (bill No. 33/16-17 dated 29.04.2017)	Gross amount to be withdrawn-	2,42,179	7,821	
20	Project No. & name-	239/17 Bajakudlu temple	Value of work done-	2,47,044	Value of work done-	2,47,044	

		sasthabana road concreting			(-)2.5% for Excess overhead charges	6,176	
					Balance	2,40,868	
Project allocation-	2,50,000 Development fund	(+) VAT-(5%)	12,352	(+) VAT-	-		
Name of the Convenor-	Sri.Ravikumar	(+) KCWF-(1%)	2,470	(+) KCWF-	-		
Agreement No. & date-	49/AE/L.S.G.D. /EMJ/2016-17 dated Nil	Total	2,61,866 ltd to 2,50,000	Total	2,40,868		
M.book No.-	27/16-17	(-) VAT-	12,352	(-) VAT-	12,043		
		(-) WF-	2,470	(-) WF-	2,409		
		(-)IT (2%)	4,941	(-)IT	4,817		
		Amount paid to the convener-	2,30,237	Amount to be paid to theconvenor-	2,21,599		
		Total Cost of the project-	2,50,000	Total Cost of the project-	2,40,868		
		Gross amount withdrawn-	2,50,000 (bill No. 40/16-17 dated 31.03.2017)	Gross amount tobe withdrawn-	2,40,868	9,132	
21	Project No. & name-	36/17 Enmakaje somaje seraje road development	Value of work done-	1,76,864	Value of work done-	1,76,864	

					(-)2.5% for Excess overhead charges	4,422	
					Balance	1,72,442	
	Project allocation-	40,180- own fund 1,34,820- development Fund	(+) VAT-(5%)	8,693	(+) VAT-	-	
	Name of the Convenor-	Sri.Kamalaksha	(+) KCWF-(1%)	1,739	(+) KCWF-	-	
	Agreement No. & date-	16/AE/L.S.G.D. /EMJ/2016-17 dated 01.02.2017	Total	1,84,296 1,75,000	11td to Total	1,72,442	
	M.book No.-	13/16-17	(-) VAT-	8,693	(-) VAT-	8,622	
			(-) WF-	1,739	(-) WF-	1,724	
			(-)IT (2%)	3,477	(-)IT	3,449	
			Amount paid to the convenor	1,61,091	Amount to be paid to the convenor	1,58,647	
			Total Cost of the project-	1,75,000	Total Cost of the project-	1,72,442	
			Gross amount withdrawn-	1,34,820 (bill No. 46/16-17 dated 31.03.2017), Rs.40,180- Own fund Total-1,75,000	Gross amount to be withdrawn-	1,72,442	2,558

Total	2,11,104
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Further, in the following works, estimates were seen prepared inclusive of 7.5% overhead charges, but a portion of the tax and other liabilities were seen borne by the panchayat from the estimate provision. As per the circular of the Chief Engineer noted above, the taxes and other liabilities of the works hte estimate of which include 7.5% overhead charges have to be met from the overhead charges itself. Hence, the panchayat has sustained excess expenditure in these works.

Sl.no	Details of the work		Details of payment made		Eligible payment		Excess
1	Project No. & name-	208/17- Kurudka Drinking water project	Value of work done-	1,72,914	Value of work done-	1,72,914	
	Project allocation-	1,76,470 world bank	(+) VAT-(5%)	8,646	-	-	
	Name of theConvenor	Sri.Krishnappa Poojari	(+) KCWF-(1%)	1,729	-	-	
	Agreement No. & date-	59/AE/L.S.G.D. /EMJ/2016-17 dated 22.03.2017	Total	1,83,289 ltd to 1,76,470	Total	1,72,914	
	M.book No- 24 & 41/16-17		(-) VAT-	8,646	(-) VAT-	8,646	
			(-) WF-	1,729	(-) WF-	1,729	
			(-)IT (2%)	3,458	(-)IT (2%)	3,458	
			Amount paid to the convener-	1,62,637	Amount to be paid to the convener-	1,59,081	
			Total Cost of the project-	1,76,470	Total Cost of the project-	1,72,914	
			Gross amount withdrawn-	1,76,470 (bill No. 24/16-17 dated 31.03.2017)	Gross amount to be withdrawn-	1,72,914	3,556

2	Project No. & name-	60/17- Nadubail S.T. colony road side protection	Value of work done-	98,282	Value of work done-	98,282	
	Project allocation-	1,50,000 Development Fund	(+) VAT-(5%)	4,914	-	-	
	Name of the Convenor-	Sri.Muhammad Anas	(+) KCWF-(1%)	983	-	-	
	Agreement No. & date-	3/AE/L.S.G.D. /EMJ/2016-17 dated 06.01.2017	Total	1,04,179	Total	98,282	
	M.book No-	7/16-17	(-) VAT-	4,914	(-) VAT-	4,914	
			(-) WF-	983	(-) WF-	983	
			(-)IT (2%)	1,966	(-)IT (2%)	1,966	
			Amount paid to the convenor-	96,316	Amount to be paid to the convenor	90,419	
			Total Cost of the project-	1,04,179	Total Cost of the project-	98,282	
			Gross amount withdrawn-	1,04,179 (bill No. 49/16-17 dated 29.04.2017)	Gross amount to be withdrawn-	98,282	5,897
3	Project No. & name-	190/17- Compound wall completion work to Seraje Anganawadi	Value of work done-	1,42,379	Value of work done-	1,42,379	
	Project allocation-	2,00,000 Non road maintenance Fund	(+) VAT-(5%)	7,119	-	-	

Name of the Convenor-	Sri.Suresha K	(+) KCWF-(1%)	1,424	-	-	
Agreement No. & date-	31/AE/L.S.G.D. /EMJ/2016-17 dated 17.01.2017	Total	1,50,922	Total	1,42,379	
M.book No-	44/16-17	(-) VAT-	7,119	(-) VAT-	7,119	
		(-) WF-	1,424	(-) WF-	1,424	
		(-)IT (2%)	2,848	(-)IT (2%)	2,848	
		Amount paid to the convenor-	1,39,531	Amount to be paid to the convenor	1,30,988	
		Total Cost of the project-	1,50,922	Total Cost of the project-	1,42,379	
		Gross amount withdrawn-	1,50,922 (bill No. 68/16-17 dated 29.04.2017)	Gross amount to be withdrawn-	1,42,379	8,543
4	Project No. & name-	140/17- Kattukukke Anganawadi maintenance	Value of work done-	54,200	Value of work done-	54,200
	Project allocation-	60,000 Non road maintenance Fund	(+) VAT-(5%)	2,710	-	-
	Name of the Convenor-	Sri.Suresha	(+) KCWF-(1%)	542	-	-
	Agreement No. & date-	41/AE/L.S.G.D. /EMJ/2016-17 dated 08.03.2017	Total	57,452	Total	54,200

M.book No-	42/16-17	(-) VAT-	2,710	(-) VAT-	2,710	
		(-) WF-	542	(-) WF-	542	
		(-)IT (2%)	1,084	(-)IT (2%)	1,084	
		Amount paid to the convenor-	53,116	Amount to be paid to the convenor	49,864	
		Total Cost of the project-	57,452	Total Cost of the project-	54,200	
		Gross amount withdrawn-	57,452 (bill No. 69/16-17 dated 29.04.2017)	Gross amount to be withdrawn-	54,200	
5	Project No. & name-	227/17- Kannadikkana Kudwa road side protection	Value of work done-	2,17,267	Value of work done-	2,17,267
	Project allocation-	2,50,000 world bank	(+) VAT-(5%)	10,863	-	-
	Name of the Convenor-	Sri.AbdulManzoor	(+) KCWF-(1%)	2,173	-	-
	Agreement No. & date-	38/AE/L.S.G.D. /EMJ/2016-17 dated 16.02.2017	Total	2,30,303	Total	2,17,267
	M.book No-	5/16-17	(-) VAT-	10,863	(-) VAT-	10,863
(-) WF-			2,173	(-) WF-	2,173	
(-)IT (2%)			4,345	(-)IT (2%)	4,345	
Amount paid to the convener-			2,12,922	Amount to be paid to the convenor	1,99,886	

			Total Cost of the project-	2,30,303	Total Cost of the project-	2,17,267	
			Gross amount withdrawn-	2,30,303 (bill No. 29/16-17 dated 31.03.2017)	Gross amount to be withdrawn-	2,17,267	13,036
6	Project No. & name-	150/17- Balemoole School Maintenance	Value of work done-	1,53,196	Value of work done-	1,53,196	
	Project allocation-	2,00,000 maintenance Fund non road	(+) VAT-(5%)	7,660	-	-	
	Name of the Convenor-	Sri.Ramesh	(+) KCWF-(1%)	1,532	-	-	
	Agreement No. & date-	29/AE/L.S.G.D. /EMJ/2016-17 dated 18.02.2017	Total	1,62,388	Total	1,53,196	
	M.book No-	32/16-17	(-) VAT-	7,660	(-) VAT-	7,660	
			(-) WF-	1,532	(-) WF-	1,532	
			(-)IT (2%)	3,064	(-)IT (2%)	3,064	
			Amount paid to the convenor-	1,50,132	Amount to be paid to the convenor	1,40,940	
Total Cost of the project-			1,62,388	Total Cost of the project-	1,53,196		
		Gross amount withdrawn-	1,62,388 (bill No. 39/16-17 dated 31.03.2017)	Gross amount to be withdrawn-	1,53,196	9,192	

7	Project No. & name-	170/17- Badoor Karodi road side protection	Value of work done-	1,90,235	Value of work done-	1,90,235	
	Project allocation-	2,00,000 maintenance Fund road	(+) VAT-(5%)	9,512	-	-	
	Name of the Convenor-	Sri.Sanakara Narayana Naik	(+) KCWF-(1%)	1,902	-	-	
	Agreement No. & date-	21/AE/L.S.G.D. /EMJ/2016-17 dated 31.01.2017	Total	2,01,649 ltd to 2,00,000	Total	1,90,235	
	M.book No-	38/16-17	(-) VAT-	9,512	(-) VAT-	9,512	
			(-) WF-	1,902	(-) WF-	1,902	
			(-)IT (2%)	3,805	(-)IT (2%)	3,805	
			Amount paid to the convenor-	1,84,781	Amount to be paid to the convenor	1,75,016	
			Total Cost of the project-	2,00,000	Total Cost of the project-	1,90,235	
			Gross amount withdrawn-	2,00,000 (bill No. 26/16-17 dated 31.03.2017)	Gross amount to be withdrawn-	1,90,235	9,765
8	Project No. & name-	138/16- compound wall to Gunajeanganawadi	Value of work done-	84,219	Value of work done-	84,219	
	Project allocation-	Development Fund- 56,229	(+) VAT-(5%)	4,211	-	-	

	Finance commission grant- 87,000					
Name of the Convenor-	Smt.Fathimath Jamsheena	(+) KCWF-(1%)	842	-	-	
Agreement No. & date-	73/AE/L.S.G.D. /EMJ/2016-17 dated 09.02.2016	Total	89,272	Total	84,219	
M.book No-	79/16-17	(-) VAT-	4,211	(-) VAT-	4,211	
		(-) WF-	842	(-) WF-	842	
		(-)IT (2%)	1,684	(-)IT (2%)	1,684	
		Amount paid to the convenor-	82,535	Amount to be paid to the convenor	77,482	
		Total Cost of the project-	89,272	Total Cost of the project-	84,219	
		Gross amount withdrawn-	56,229 (bill No. 5/16-17 dated 21.11.2016), 33,043 bill No. 7/16-17 dated 28.02.2017)	Gross amount to be withdrawn-	84,219	5,053
Total						58,294

3-5 Road tarring/retarring works implimented by Beneficiary Committee- higher rate paid for bitumen- Excess expenditure-not allowed

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	3,075
16.30.1	Amount as per other items in Code16.30.1.				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 CodeNo.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 1sqm				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				7,614.09				7,614.09
	Total				14,915.82				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 code16.41				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 including1.3048				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

Details of Loss to the Panchayat.

Sl.No.	Details of Items of work	Admitted valuation					Admissible valuation					Remarks
		Item	Code	Qty	Rate	valuation	item	Code	Qty	Rate	Valuation	
1	Project No.20/16 Name of project -Yelkana Road improvement. Convenor:Aboobakar Siddiq Bill No. date and amount- 4/16-17 dated 31.10.2016,	3	16.30.2	225 sqm	44/sqm	9,900	3	16.30.2	225 sqm	37.63/sqm	8,466.75	

	₹ 99,783/- Estimate- DSR 2014, with cost index- 1.3048 and without CPOH- amount -1,00,000 M.Book No.71/15-16 Details of Bitumen purchased - bill No. and date- 14439/30.03.2016, SIDCO,Kasaragod Bitumen - VG-30 Quantity-0.780 MT Amount- 25,440	4	16.32.1	225 sqm	197/ sqm	44,325	4	16.32.1	225 sqm	178.35/ sqm	40,128.75	
		5	16.41	225 sqm	114/ sqm	25,650	5	16.41	225 sqm	101.49/ sqm	22,835.25	
		Total				79,875	Total				71,430.75	8,444
2	Project No.182/16 Name of project -Kandakkatta Posadka road improvement Convenor: Hassainar Haji Bill No. date and amount- 03/16-17 dated 31.10.2016 ₹ 3,59,754 Estimate- DSR 2014, with cost index- 1.3048 and without CPOH- amount -3,60,000 M.Book.No.72/15-16 Details of Bitumen purchased - bill No. and date- 14437/30.03.2016, SIDCO,Kasaragod	7	16.30.1	513 sqm	61/ sqm	31,293	7	16.30.1	513 sqm	51.48/ sqm	26,409.24	
		8	16.32.1	513 sqm	197/ sqm	1,01,061	8	16.32.1	513 sqm	178.35/ sqm	91,493.55	
		9	16.41	513 sqm	114/ sqm	58,482	9	16.41	513 sqm	101.49/ sqm	52,064.37	

		Sheni road tarring			
	Name of the Convenor-	Sri.Muhammed Haneef		20/16-17	emulsion and RS1
	Agreement No. & date-	23/AE/L.S.G.D./EMJ/2016-17 dated 06.02.2017	withdrawn-	dated 29.03.2017)	emulsion not produced
	M.book No.-	12/16-17			
4	Project No. & name-	21/17 Adyandka Majanadka Road retarring		2,49,390	purchase bill of SS1
	Name of the Convenor-	Sri.Muhammed Kalander	Gross amount withdrawn-	(bill No. 19/16-17 dated 29.03.2017)	emulsion and RS1 emulsion not produced
	Agreement No. & date-	24/AE/L.S.G.D./EMJ/2016-17 dated 06.02.2017			
	M.book No.-	10/16-17			
5	Project No. & name-	112/17 Chavarkad Erukallu road retarring		4,50,000	purchase bill of SS1
	Name of the Convenor-	Sri.Krishna Kumar	Gross amount withdrawn-	(bill No. 9/16-17 dated 29.03.2017)	emulsion emulsion not produced
	Agreement No. & date-	30/AE/L.S.G.D./EMJ/2016-17 dated 16.01.2017			
	M.book No.-	7/16-17			
6	Project No. & name-	22/17 Adyanadka Sanathapadav road tarring		2,25,000	purchase bill of SS1
	Name of the Convenor-	Sri.Aboobakar Siddiq	Gross amount withdrawn-	(bill No. 10/16-17 dated 29.03.2017)	emulsion and RS1 emulsion not produced
	Agreement No. & date-	10/AE/L.S.G.D./EMJ/2016-17 dated 16.01.2017			
	M.book No.-	9/16-17			
7	Project No. & name-	160/17 Khandige Golitahdka road tarring		4,50,000	purchase bill of RS1
	Name of the Convenor-	Sri.Krishana Naik	Gross amount withdrawn-	(bill No. 18/16-17 dated 29.03.2017)	emulsion not produced
	Agreement No. & date-	4/AE/L.S.G.D./EMJ/2016-17 dated 10.01.2017			
	M.book No.-	8/16-17			
8	Project No.	246/17-	Gross	3,00,000	purchase

	& name-	Kannadikkana Sreeramthadka road tarring second reach			bill of S-65 bitumen, SS1 emulsion and RS1 emulsion not produced
	Name of the Convenor-	Sri.Madhusoodanan	amount withdrawn-	(bill No. 70/16-17 dated 29.04.2017)	
	Agreement No. & date-	52/AE/L.S.G.D. /EMJ/2016-17 dated nil			
	M.book No.-	26/16-17			
9	Project No. & name-	224/17- Kannadikkana Kudva Shettybail road re tarring	Gross amount withdrawn-	4,75,000 (bill No. 47/16-17 dated 31.03.2017)	purchase bill of S-65 bitumen, SS1 emulsion and RS1 emulsion not produced
	Name of the Convenor-	Sri.Rama.S			
	Agreement No. & date-	17/AE/L.S.G.D. /EMJ/2016-17 dated 06.02.2017			
	M.book No.-	20/16-17			
10	Project No. & name-	52/17- Kudthadka Moodabailu road tarring	Gross amount withdrawn-	2,50,000 (bill No. 27/16-17 dated 31.03.2017)	purchase bill of S-65 bitumen, SS1 emulsion and RS1 emulsion not produced
	Name of the Convenor-	Sri.Narayana Bhat			
	Agreement No. & date-	22/AE/LSGD /EMJ/2016-17 dated 06.02.2017			
	M.book No.	36/17			
11	Project No. & name-	207/17- Adukkasthala pavasari road tarring	Gross amount withdrawn-	3,00,000 (bill No. 43/16-17 dated 31.03.2017)	purchase bill of SS1 emulsion and RS1 emulsion not produced
	Name of the Convenor-	Sri.Ravi teja Rai			
	Agreement No. & date-	19/AE/L.S.G.D. /EMJ/2016-17 dated 06.02.2017			
	M.book No.	22/16-17			
	Total				

The documents of purchase of bitumen and other bitumen products as mentioned above may be produced for verification in Audit

3-7 Utilisation Certificate not produced-Amount

objected.

During the year 2016-17 a total sum of ₹ 9,84,000/- 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 Utilization Certificates, the amount of ₹ 9,84,000/- is objected in Audit (Audit Enquiry No.04 dated 26-08-2017)

Sl.No.	Implementing Officer	Bill No. and date	Amount	Particulars
1	Secretary	144/16-17 Dated 23.03.2017	2,50,000/-	S.S.A.Share -Project No.S.O.135/16-17
2		166/16-17 Dated 20.03.2017	2,00,000/-	S.S.A. share-Project No.S.O.135/16-17
3		160/16-17 Dated 24.03.2017	2,00,000/-	Social Security Mission ProjectNo.S.O.110/16-17
4		Sl.No.31/2016-17 dt. 31.03.2017	9,000/-	10 th Equivalency Project No. SO 175/16-17
5		159/2016-2017 dt. 20.03.2017	50,000/-	N.P.R.P.D.Share- Project No. 217/2016-17
6	Asst. Secretary	268/16-17 dt. 31.03.2017	2,75,000/-	Contribution to Complete Electrification Scheme S.C. 56 Beneficiaries- ProjectNo.S.O.268/16-17 (Deposited at K.S.E.B,Perla)
		TOTAL	9,84,000/-	

ഭാഗം-4

പൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യുവലോകനവും

4-1 Share received for joint venture projects

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

Name of Institution from which the fund received.	Amount.	Name of project.	Expenditure.	Balance.
C.D.P.O. Manjeswara	16,63,619 (Rs.17,85,002 including Opening Balance)	Supplementary Nutrition Central Share	7,30,359	10,54,643
Secretary, District Panchayat,Kasaragod.	14,20,000	N.P.R.P.D.	-	14,20,000
Secretary, Block Panchayat, Manjeswara	2,55,219	Grant for Buds School	-	2,55,219
Secretary, Block Panchayat, Manjeswara	2,40,000	Subsidy for milk	2,40,000	-
Secretary, Block Panchayat, Manjeswara	50,000	Share for palliative care project	50,000	-

4-2 Deposits made with other agencies/L.S.G.I.s

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 31.03.2017 are given below.

Name of the loan and purpose	Order No.date	Loan amount	Amount outstanding at the beginning of the year	Amount repaid during the year		Amount outstanding as on 31.03.2015
				Principal	Interest	
Loan for E.M.S. housing scheme from Perla service co-operative Bank	G.O.(P)No:277/2010 /L.S.G.D. dtd. 27.01.2010	1,64,49,000	28,35,600	10,52,150	-	17,83,450

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 2016-17	10,16,10,723
Total Payments for the year 2016-17	9,60,67,295
Loss in receipts	-
Loss in expenditure/ amount disallowed in audit	2,98,711
Amount objected in audit	43,83,390

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

Para No.	Amount Of Loss		Name of the officer responsible for the loss
	Chargeable	Surcharge able	
3-4		2,69,398	Sri.Joby.K, Assistant Engineer
3-5		29,313	Sri.Joby.K, Assistant Engineer
Total		2,98,711	

Details of amount objected in Audit:

Para No.	Amount.	Name and designation of the officer responsible.
3-6	33,99,390	Sri.Joby.K, Assistant Engineer
3-7	7,09,000	Sri.Sri.Gireesh Shetty, Secretary
3-7	2,75,000	Sri.Sri.Ashraf.M.B, Assistant Secretary
Total	43,83,390	

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.

Name and Designation	Official Address	Permanent Address
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Sri.Joby.K, Assistant Engineer	Assistant Engineer, Manjeshwara Block Pt.	Thundilputhan Veedu, Ambipoika, Kundara, PO.Kollam
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4-9 Previous 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
2015-16	KSA-KSD5/67/17 dt.12.01.2017	11

Actions have to be initiated to settle the audit objections in the above reports urgently.

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

Annexure 1

CERTIFICATE OF AUDIT

No. KSA-KSD5/1015/2017.

Kerala State Audit Department
District Audit Office, Kasaragod – 671123
E-mail:- doksd.ksad@kerala.gov.in
Phone : 04994-256690.

Dated :20.09.2017.

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

In my opinion, the Financial Statements of Enmakaje Grama Panchayat for the year 2016-17, except the observations in para 3-1 of my audit report, properly presents the picture of income, expenditure, assets and liabilities of the institution.

Deputy Director
District Audit Office, Kasaragod.

20.09.2017

ഓഡിറ്റ് സർട്ടിഫിക്കറ്റ്

കെ.എസ്.എ-കെ.എസ്.ഡി-5/1015/2017

കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്,
ജില്ലാ ഓഡിറ്റ് കാര്യാലയം കാസറഗോഡ്
E-mail:- doksd.ksad@kerala.gov.in
Phone : 04994-256690.
തിയതി :20.09.2017.

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

എന്റെ റിപ്പോർട്ടിലെ ഖണ്ഡിക 1-3 ലെ പരാമർശങ്ങൾ ഒഴികെ, എന്റെ അഭിപ്രായത്തിൽ എഞ്ചകളെ ഗ്രാമ പഞ്ചായത്തിന്റെ 2016-17-ലെ വാർഷിക ധനകാര്യ പത്രിക, വരവ് ചെലവ് കണക്കുകളെ ശരിയായ രീതിയിൽ അവതരിപ്പിക്കുന്നു എന്ന് ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

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