



കേരള സർക്കാർ

KERALA STATE AUDIT DEPARTMENT

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AUDIT REPORT
ON THE ACCOUNTS OF
ENMAKAJE GRAMA PANCHAYAT
for the year
2017-18

District Audit Office, Kasaragod.

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No. KSA.KSD-5/102/2019

Kerala State Audit Department,,
District Audit Office, Kasaragod
E-Mail: doksd.ksad@kerala.gov.in
Phone :04994256690
Dated:06.02.2019.

From

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

To

The President,
Enmakaje Grama Panchayat.
(Through the Secretary)

Sir,

Sub: Enmakaje grama panchayat- Audit Report for the year 2017-18 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 2017-18 for favour of further necessary actions as required under Rule 23 (1) of Kerala Local Fund Audit Rules, 1996.

Special attention is invited to paras in Part 2 and 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 Panchayat 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,
District Audit Office, Kasaragod.

Copy to :

1. The Director of Kerala State Audit Department , Tvpm (E-mail)
2. The Deputy Director of Panchayats, Kasaragod.
3. Office copy.

No. KSA.KSDNo. KSA.KSD-5/102/2019 Dated: 06.02.2019.

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

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

The accounts of receipts and payments of the Enmakaje Grama Panchayat, in Kasaragod district, for the financial year 2017-18 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 31.07.2017 to 25.12.2018 were verified in audit. The defects noticed in audit have been brought to the notice of the Panchayat through Audit Enquiries. Out of 9 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	Sri. Mahesha, B. Deputy Director(H.G)	
Time taken for audit	26-12-2018 to 05-01-2019	
Name and designation of auditors who conducted the audit	Name	Designation
	Lokesha Achary, B.	Audit Officer (H. G.)
	Vinod Kumar, V.	Asst. Audit Officer

	Yadava Kumar, C. H.	Asst. Audit Officer
	Janardanan, C.	Senior Grade Auditor

(B). Executive authorities

President	Roopavani. R. Bhat.	01-04-2017 to 31-03-2018
Secretary	Girish Shetty, K.	01-04-2017 to 19-04-2017
	Ashraf, N. B.(Asst.Sec. in Charge)	20-04-2017 to 13-06-2017
	Ajay Kumar, P.	14-06-2017 to 11-07-2017
	Rosily, C. T.(H.C. in Charge)	12-07-2017 to 20-07-2017
	Rejimon, P. P.	21-07-2017 to 31-03-2018

Implementing Officers

Designation	Name	Period
Agricultural Officer	Meera, N.	01-04-2017 to 04-02-2018
	Vineeth, V. Varma.	05-02-2018 to 31-03-2018
Veterinary Surgeon	Dr. Chandrababu, E.	01-04-2017 to 10-05-2017
	Dr. Divya, P.	11-05-2017 to 19-10-2017
	Dr. Chandrababu, E.	20-10-2017 to 26-10-2017FN
	Dr. Ammu Ramakrishnan	26-10-2017 to 31-03-2018

Medical Officer, (Allopathy))	Dr. Hrishikesh, K.	01-04-2017 to 27-12-17.FN
	Dr. Riyas, K.	28-12-2017 to 31-01-2018
	Dr. K. Keshava Naik	01-02-2018 to 06-02-2018
	Dr. Teenu, S. R.	07-02-2018 to 31-03-2018
Medical Officer, (Ayurveda)	Dr. Malu, P. K.	01-04-2017 to 30-04-2017
	Dr.Fathima Yasmeen,K.M.	01-05-2017 to 19-07-2017
	Dr. Subin, K. J.	20-07-2017 to 16-01-2018
	Dr. Renjith, K. R.	17-01-2018 to 31-03-2018
Village Extension Officer	Abdulla, V.	01-04-2017 to 31-03-2018
I.C.D.S. Supervisor	Ramlath, T.	01-04-2017 to 04-12-2017
	Sheeba, C. K.	05-12-2017 to 31-03-2018
Head Master	Janardhana Naik	01-04-2017 to 31-03-2018
Assistant Engineer	Thimma Kudiya	01-04-2017 to 31-03-2018
Assistant Secretary	Ashraf, N. B.	01-04-2017 to 31-03-2018

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Enclosure:-

- 1) Audit Certificate
- 2) Income & Expenditure Statement
- 3) Receipt & Payment Statement
- 4) Balance Sheet.

ഭാഗം 1**പൊതു അമ്പലോകനം****1-1 Budet**

The budget for the year 2017-18 was approved by the Panchayat committee as per resolution No. 1 dated 27-03-2017 . The anticipated receipts and payments as per the budget were as follows.

Opening Balance	₹40,74,976
Receipt	₹16,30,29,070
Total	₹16,71,04,046
Expenditure	₹16,58,62,010
Closing Balance	₹12,42,036

A comparison of receipts and expenditures as per the budget and the actual receipts and

payments is given below.

	Anticipated(₹)	Actual (₹)	Difference between budget and actuals	
			Excess(₹)	Less(₹)
Opening Balance	40,74,976	1,48,27,049	1,07,52,073	
Receipts	16,30,29,070	7,98,19,680		8,32,09,390
Total	16,71,04,046	9,46,46,729		7,24,57,317
Payments	16,58,62,010	8,65,90,008		7,92,72,002
Closing Balance	12,42,036	80,56,721	68,14,685	

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

1-2 Annual Financial Statement

Statutory time limit for the submission of A.F.S.	Submitted to audit	Returned to the Panchayat for the rectification of defects	Resubmitted after rectification of defects
31-07-2018	29-06-2018	-	-

1-3 Details of Certification of Annual Financial Statement.

Year	Date	of	Date and number of the

	certification	to	certificate
2017-18	11.07.2018 12.07.2018		No.KSA/KSAD.3/766/2018 Dated.14-08-2018

Defects noticed in the Annual Financial Statement are detailed below

1) Assets created by the Panchayat is not updated in Sachitra software. Hence the correctness of the fixed assets shown in schedule B 11 of balance sheet cannot be verified.

2) As per the Balance sheet as on 31.03.2018, balance amount is shown as ₹13,57,279 under the head 320200305- grants funds, contributions for specific purposes-other than development fund and state sponsored scheme. An amount of ₹ 12,90,000 ear marked for Aramangila Community Hall construction work has been included in this head of account. The part bill amount of this work for ₹ 5,74,358 is accounted on 31.03.2016 in this head. But the part bill amount of ₹ 4,00,412 paid on 11.01.2017 has not been taken into this head of account till date. Therefore excess amount is shown in the liability side of this balance sheet.

3) As per Balance Sheet, the closing balance of President's distress relief fund(head- 311100101) as on 31.03.2018 is ₹ 4/- but, as per bank pass book the closing balance is ₹104/- the difference is not reconciliated

4) Under Head of 160100601- MGNREGA, the EFMS amount shown as ₹1,55,21,733. But, as per the FTO summary for the year 2017-18 the total EFMS amount is ₹1,64,10,053

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

Opening balance	₹1,48,27,049
Receipts	₹7,98,19,680
Total	₹9,46,46,729
Payments	₹8,65,90,008
Closing Balance	₹80,56,721

1-5 Utilization of Fund (As per Appropriation Control Register)

Fund		Opening balance(₹)	Receipts(₹)	Total(₹)	Payments(₹)	Closing Balance(₹)
Development Fund- General		0	2,14,42,011	2,14,42,011	1,58,01,304	56,40,707
Development Fund- S.C.P.		0	48,58,226	48,58,226	42,52,098	6,06,128
Development Fund- T.S.P.		0	5,84,763	5,84,763	5,84,763	0
CFC -Grant		0	96,80,640	96,80,640	60,80,523	36,00,117
Performance grant Under KLGSDP- Central		0	92,69,284	92,69,284	37,05,968	55,63,316
Maintenance Fund- Road		0	1,03,89,244	1,03,89,244	57,51,305	46,37,939
Maintenance Fund – Non-Road		0	46,08,374	46,08,374	40,62,080	5,46,294
Saksaratha		0	47,250	47,250	47,250	0
Mahatma Gandhi National Rural Employment Guarantee Scheme	Admin	3,581	9,68,949	9,72,530	9,56,734	15,796
	Wages directly given to beneficiary account	0	1,64,10,318	1,64,10,318	1,64,10,318	0
Central Fund	1) T.S.C.	0	1,00,000	1,00,000	1,00,000	0
	2) I.C.D.S.	0	3,40,884	3,40,884	3,40,880	0
State Fund	1) FA to Widows Daughters Marriage	0	5,10,000	5,10,000	5,10,000	0
	2) FA to MGNREGS Workers	0	12,000	12,000	12,000	0
B. Fund		0	2,66,92,600	2,66,92,600	2,66,92,600	0
Joint	Block Pt.	0	23,09,506	23,09,506	23,09,506	0

Venture						
Account	District Pt.	0	26,50,000	26,50,000	26,50,000	0

1-6 Review of Implementation of Projects

The details of projects approved and implemented are furnished below.

No. of projects approved		No. of projects implemented		No. of projects partially implemented	No. of projects not implemented	Percentage of projects completed
No.	Amount	No.	Amount			
249	11,39,83,561	157	5,79,36,777	-nil	92	63%

Details projects implemented by Implementing Officers

Sl. No.	Implementing Officers	Projects approved		Projects implemented	
		No.	Amount	No.	Amount
1	Agricultural Officer.	7	73,08,074	6	30,75,101
2	Veterinary Surgeon	4	39,30,300	4	19,62,237
3	Medical Officer- PHC.	9	15,51,200	4	7,56,391
4	Medical Officer- Ayurveda.	1	2,00,000	1	2,00,000
5	Village Extension Officer.	12	1,43,58,029	10	73,35,816
6	I.C.D.S.Supervisor.	8	42,85,821	6	28,23,923
7	Head Master.	6	14,00,000	6	12,48,150
8	Secretary.	28	56,75,007	15	31,64,289
9	Assistant Engineer.	167	7,21,85,757	99	3,63,26,867
10	Assistant Secretary.	7	30,89,373	6	10,44,003
Total		249	11,39,83,561	157	5,79,36,777

For the year 2017-18 a total of 249 projects were approved by DPC. Out of this 157 projects were implemented during the year, which account for only 63% of the total

numbers. In the case of public works the number of projects have to be implemented was 167, out of which only 99 projects were implemented. The poor percentage in implementation of projects is brought to notice. The Assistant Engineer has utilized only 50.32% of the fund year marked. Similarly the poor percentage of implementation of projects by other Implementing Officers is brought to notice.

1-7 MahathmaGandhi NREGS

During 2017-18, Panchayat has prepared an action plan for the implementation of 528 projects under Mahatma Gandhi National Rural Employment Guarantee Scheme. But the panchayat has succeeded to implement only 316 projects with a total expenditure of ₹ 1,73,67,052/-

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

Item	Opening Balance ₹	Receipt ₹	Total ₹	Expenditure ₹	Closing Balance ₹
Administrative expenditure	3,581	9,68,949	9,72,530	9,56,734	15,796
Directly given to beneficiaries account	0	1,64,10,318	1,64,10,318	1,64,10,318	0

Review of Mahathma Gandhi NREGS.

Total number of labour days to be generated	56,388	
No. of families completed 100 days job	79	
Total number of projects got approved	529	
Total number of projects implemented	365	
Total expenditure	Projects -	1,64,10,318
	Admin -	9,56,734

1-8 Welfare Pensions.

Name of the pension	Amount expended ₹	No. of Beneficiaries
Unemployment Allowance	25,200	20
Agriculture Workers Pension	8,22,900	74
Widow pension	90,84,800	797
Indira Gandhi National Old Age Pension	1,67,59,700	1466
Indira Gandhi National Disabled Pension	33,01,800	296
Pension for unmarried women above 50 years	4,12,500	35
Financial help for widow's daughter's marriage	51,000	171

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 26-12-2018, at 12 Noon, in the presence of the Accountant and the Secretary. The cash balance was ₹ 1,174/- as per the records. The physical presence of ₹1,174/- was ensured in the verification.

1-10 Internal Control

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	Head Clerk	1
4	Accountant	1
5	Senior Clerk	2
6	Clerk	3

7	Office Attendant	1
8	Part time sweeper	1
9	Part Time Librarian	1

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

1-11 Details of other audits conducted.

Audit	Date of last audit	Period of audit	No. & date of the report
Performance audit	14-09-2018 to 15-09-2018	February 2018 to August 2018	15-09-2018
Audit of the Accountant General	Details not available	-	-

ഭാഗം-2

വരവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

2-1 D.& O. License fees-Traders Register not prepared

As per the Kerala Panchayath Raj Rules, 1998 (keeping of records and issueing of copy) Rule 3, the Grama Panchayat 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-maintanance of traders register stands as an obstacle in the the effective verification of D. & O. licence fee. Panchayat administration committee has to initiate immediate action in this regard.

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

2-2 Profession Tax-Institution Register not maintained

During the period 2017-18, 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 may be produced to the audit verification.

2-3 Profession Tax Based Turn Over- not demanded and collected from the institutions

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

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

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

ഭാഗം-3

ചെലവു കണക്കുകളിന്മേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

3-1 Palliative care should also be sought with the help of social organizations, non-govt.organizations etc.

The palliative care policy aims to provide the best care for the needy suffering patients by providing co-ordinated efforts by the health sector, local bodies and institutions

engaged in charitable works as per circular no.66373/DA1/09 by L.S.G.D. dated 02.11.2009. But palliative care is not seeking for co-operative support from social organizations, NGOs etc.in the grama panchayat. The grama panchayat has not been able to collectively participate all the social organizations in the panchayat to implement the home care system more efficiently. Authorities should take necessary care in the implementation of improved palliative care in the grama panchayat with the help of community organizations, NGOs etc.

3-2 Utilisation certificates not produced - Amount objected

During the year 2017-18, an amount of ₹10,25,443/- as detailed below has been paid from Panchayat Fund for the implementation of various projects. But the utilisation certificates in support of the expenditure of the Panchayath share is not produced for audit verification. In the absence of Utilisation Certificates, the amount of Rs 10,25,443 is objected in audit.

Sl. No.	Implementing Officer	Treasury Bill No /Voucher No. /Date.	Amount	Particulars
1	Secretary.	2/22.09.2017	2,83,800/-	NPRPD Share Secretary, DistrictPanchayat (Project No.181/2018)
		30/22.03.2018	₹4,33,500/-	
		7/20.09.2017	₹1,58,143/-	Paid to IKM Share (Project No.211/2018)
		9/30.10.2017	₹1,50,000/-	Amount paid to the Secretary, Manjeshwara BlockPanchayat. Chakkithadka V.C.B Share to GramaPanchayat. (Project

		No.249/2018)
Grand Total	₹10,25,443/-	

3-3 Street light charges paid Joint verification not done Street light charges paid Joint verification not done

Implementing officer: Secretary

During the year 2017-18 a total of Rs.2,54,254/- was seen remitted with K.S.E B. towards electricity charges of street lights. The panchayat has not maintained a street light register showing the details of street lights installed at each ward, number of bulbs, nature of lights installed like C.F.L, tube lights, sodium vapour lamp etc. The demand notices of electricity charge were also not produced for audit verification. In the absence of above details, the expenditure could not be verified in audit. Further, a joint verification was not conducted by the panchayat and K.S.E.B authorities to ascertain the actual consumption of electricity. Audit recommends a joint verification to re-ascertain the monthly street light charges. The matter is brought to the notice of the panchayat administrative committee.

3-4 Street tap Water charges paid - Files and registers not produced

Implementing officer: Secretary

A total amount of Rs.92,313/- has been paid to K.W.A. towards the street tap water charges from 4/2017 to 31/2018 ((2017-18). 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 K.W.A. is not produced for verification. So, the correctness of this payment is not able to ascertain in audit. The details are to be produced for verification.

3-5 Installation of street light- location of installation not produced

Project. no.-S.o.24/17

Installation of street light in various places

Bill No. 8 /30.10.2017 ₹.2,38,500/-

106 Nos of 24 watts LED street lights were purchased by the Secretary vide the bill noted above from M/s. Pinnacle Technology, Thrissur, but the files are silent about the places where these lights have been installed. An Audit enquiry bearing no. 9 and date 07.01.2019 was served on the Secretary requesting him to furnish the details of installation of these street lights, but no replies were furnished. In the absence of details of the places where the street lights are installed, the expenditure incurred for the purchase of these lights amounting to ₹ 2,38,500/- is objected in audit.

3-6 Nutrimix samples tested in Food Test Lab is not presented for audit verification

Nutrimix were supplied to 33 Anganwadi centres in Enmakaje grama panchayat, which were purchased from Amrutham food supplement unit, Kudumbasree product, Povval, Muliya by the I.C.D.S. Supervisor. According to the letter no.I.C.D.S.B.3-312/2010 dated 01.02.2010, 05.06.2010, Director of Social Welfare Department, samples of nutrimix should be tested in the food test labs every two months. But the records of the testing of the samples of nutrimix in the labs, is not produced by the implementing officer instifor audit verification. Nutrimix samples are to be tested in the food test lab in future, and the quality of the food is to be ensured.

3-7 Vouchers,files and supplementary documents of the projects of Medical Officer PHC are not presented for audit verification

Implementing Officer: Medical Officer, PHC

Sl. No.	Project no.&name	Bill Number & Date	Expenditure made
1.	187, Purchase of various devices to P.H.C, Perla.	13/17-18 Dated 28.03.2018	₹1,15,000
2.	192, Projector,Laptop and related items purchase to P.H.C, Perla.	14/17-18 Dated 28.03.2018	₹1,00,000
	Total Amount		₹2,15,000

An amount of ₹ 2,15,000 was spent by the medical Officer P.H.C,Perla to implement the above two projects. But vouchers and related documents were not furnished to audit,

though requested as per the audit enquiry no.6 & 8 dated 05.01.2019. In the absence of the vouchers and documents, the amount spent for the projects amounting to ₹2,15,000/-is objected in audit. The implementing officer should keep all the vouchers, files and associated documents related to the projects implemented by him and should produce to audit. As per Kerala Panchayat Raj (Manner of inspection & audit system Rules1997,Rule 12(2) ,if the implementing officer fails to provide document, it deems such files and documents does not exist and the amount expended will be treated as loss to the Panchayat .The expenditure is held under objection till the production of documents . Hence, all required documents and files to be produced for audit verification.

3-8 Medical officer PHC Perla implementing officer -cash book not maintained properly

As per G.O.(P.) 177/06/fin. dated 12.04.2000 all implementing officers have to maintain a cash book in form TR 7A and route every financial transactions through this cash book. But, the following amounts withdrawn by the Medical Officer, P.H.C, Perla, from Sub Treasury, Kasaragod are not entered in cash book.

Sl. No.	Description of bill	Amount	Date
1.	Palliative care bill	₹97,315	29.12.2017
2.	Palliative care bill	₹64,400	09.02.2018
3.	Palliative care bill	₹96,200	09.02.2018
4.	Palliative care bill	₹32,348	22.03.2018
5.	G.P project	₹1,15,000	28.03.2018
6.	G.P project	₹1,00,000	28.03.2018

The above amounts should be entered in cash book and presented for audit verification.The government order to be adhered strictly.

3-9 Excess overhead charges allowed- Loss to panchayat fund

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 some road works executed through

beneficiary committees, the estimates which were prepared using MoRD specifications in PRICE software, overhead charges @ 10% was seen allowed. In the letter no. Ind.&P.W.-B.2/266/2016/Fin. Dated 14.12.2016 of the Finance Secretary addressed to the Chief Engineer, 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 specifications. The overhead charges allowed in these works were 10%. In these works, payments were made to the conveners without deducting 2.5% over head charges from the total value of work done.

Details of the work		Amount paid to the conveners			Amount to be borne by the panchayat	Excess(₹)	
Details of the Project		Treasury bill no. & date	Total Amount (₹)	Amount paid to the convener (₹)			
Sl. no.	Project No.	101/18	56/17-18 dated 14.03.2018	2,55,244	Total value of work done (inclusive of 10% OH)	3,94,558	
1	Name of the project	Ukkinadukka Prappakkariya road retarring Maintenance fund-Road	Bitumen	1,39,314	2,43,407	Total value of work done (inclusive of 7.5% OH only)	3,85,591
	Estimate and TS	₹ 4,00,000/- Estimate No-2017/23611 TS No. 85190/2017-	Total	3,94,558	Total cost of project to be borne by the panchayat	3,85,591	

		Dated 11.03.2017					
	Name of the convener	Muhammed Kunhi.M.K				Total cost of project borne by the panchayat	3,94,558
	Agreement No.	No. NIL date NIL				(gross amount of the bill)	
	M.book No.	38/18					
	Total value of work done	₹ 3,94,558					
2	Project No.	75/18	65/17-18 dated 24.03.2018	2,05,117	3,16,566	Total value of work done (inclusive of 10% OH)	3,26,357
	Name of the project	Perlathadka Kattathad Road retarring Maintenance Fund-Road	Bitumen	1,21,240		Total value of work done (inclusive of 7.5% OH only)	3,18,940
	Estimate and TS	₹ 3,46,000/- Estimate No.- 2017/22962 TS no. 83567/2017-Dated				Total cost of project to be borne by the panchayat	3,18,940
	Name of the convener	Battu Shetty	Total	3,26,357		Total cost of project borne by the panchayat (gross amount of the bill)	3,26,357
							7,417

	Agreement No.	No. 84/AE/LSGD/EMJ, dated 31.03.2017					
	Mbook No.	89/17-18					
	Total value of work done	₹3,26,357					
3	Project No.	72/18	53/17-18dated 4.03.2018	1,27,061		Total value of work done (inclusive of 10% OH)	1,99,472
	Name of the project	Perla Amekkala Road retarring Maintenance Fund Road	Bitumen	72,411		Total value of work done (inclusive of 7.5% OH only)	1,94,939
	Estimate and TS	₹ 2,00,000/- Estimate No-2017/26338 TS no. 89159/2017-dated				Total cost of project to be borne by the panchayat	1,94,939
	Name of the convener	Abdulla	Total	1,99,472	1,93,488	Total cost of project borne by the panchayat (gross amount of the bill)	1,99,472
	Agreement No.	No. 99/AE/LSGD/EMJ, dated 31.03.2017					
	Mbook No.	35/18					
	Total value of work	₹1,99,472					4,533

	done							
4	Project No.	97/18	55/1718 dated 4.03.2018	1,27,729	1,94,988	Total value of work done (inclusive of 10% OH)	1,98,821	4,519
	Name of the project	Padhyane Marattigiri Road retarring Maintenance Fund Road	Bitumen	71,092		Total value of work done (inclusive of 7.5% OH only)	1,94,302	
	Estimate and TS	₹ 2,00,000/- Estimate No- 2017/26278 TS no. 88471/2017- Dated 20.03.2017				Total cost of project to be borne by the panchayat	1,94,302	
	Name of the convener	Gopalakrishna.U.v	Total	1,98,821		Total cost of project borne by the panchayat (gross amount of the bill)	1,98,821	
	Agreement No.	No 86/AE/LSGD/EMJ, Dated 31.03.2017						
	M.book No.	34/18						
	Total value of work done	₹1,98,821						
5	Project No.	112/18	91/17-18 dated 24.03.2018	2,83,221	2,74,725	Total value of work done (inclusive of 10% OH)	2,83,221	6,437

	Name of the project	Kannatikkana Kudva Shettibayal Road tarring World bank fund	Bitumen	0		Total value of work done (inclusive of 7.5% OH only)	2,76,784	
	Estimate and TS	₹ 2,85,290/- Estimate No-2017/30611 TS no. 12904/2017-dated				Total cost of project to be borne by the panchayat	2,76,784	
	Name of the convener	Rama	Total	2,83,221		Total cost of project borne by the panchayat (gross amount of the bill)	2,83,221	
	Agreement No.	No. 9/AE/LSGD/EMJ, dated 14.07.2017						
	M.book No.	50/18						
	Total value of work done	₹ 2,83,221						
6	Project No.	71/18	52/17-18 dated 14.03.2018	3,18,931		Total value of work done (inclusive of 10% OH)	3,80,395	
	Name of the project	Bedrampalla Balthakallu road retarring maintenance Fund-Road	Bitumen	61,464	3,68,983	Total value of work done (inclusive of 7.5% OH only)	3,71,750	8,645

	Estimate and TS	₹ 4,00,000/- Estimate No-2017/18476 TS no 7762/2017-Dated 24.02.2017				Total cost of project to be borne by the panchayat	3,71,750	
	Name of the convener	Ravi Prasanth	Total	3,80,395		Total cost of project borne by the panchayat (gross amount of the bill)	3,80,395	
	Agreement No.	No 37/AE/LSGD/EMJ, dated 08.03.2017						
	M.book No.	33/18						
	Total value of work done	₹3,80,395						
7	Project No.	76/18	66/17-18 dated 24.03.2018	1,62,937		Total value of work done (inclusive of 10% OH)	1,95,990	
	Name of the project	Ukkinadukka Sarpangala Road retarring MaintenanceFund-road	Bitumen	33,053	1,90,110	Total value of work done (inclusive of 7.5% OH only)	1,91,536	4,454
	Estimate and TS	₹ 2,00,000/- Estimate No-2016/55702 TS no 45572/2017-Dated .18.12.2016	Total	1,95,990		Total cost of project to be borne by the panchayat	1,91,536	

	Name of the convener	Kumara Subrahmanya Hegde				Total cost of project borne by the panchayat (gross amount of the bill)	1,95,990	
	Agreement No.	No. 20/AE/LSGD/EMJ, dated 06.02.2017						
	M.book No.	61/18						
	Total value of work done	₹1,95,990						
8	Project No.	30/18	51/17-18 dated 15.03.2018	1,84,992	2,12,753	Total value of work done (inclusive of 10% OH)	2,19,333	4,985
	Name of the project	Perla Thattarvalapp Road tarring finance Commission Grant	Bitumen	34,341		Total value of work done (inclusive of 7.5% OH only)	2,14,348	
	Estimate and TS	₹ 2,20,000/- Estimate and TS records not produced for verification.				Total cost of project to be borne by the panchayat	2,14,348	
	Name of the convener	Girish Raghavendra pai	Total	2,19,333		Total cost of project borne by the panchayat (gross amount of the bill)	2,19,333	

	Agreement No.	No 45/AE/LSGD/EMJ, Dated 13.03.2017						
	M.book No.	36/18						
	Total value of work done	₹2,19,333						
9	Project No.	78/18	54/17-18 dated 15.03.2018	1,76,168	4,15,087	Total value of work done (inclusive of 10% OH)	4,27,925	9,726
	Name of the project	Padyane Kare Road Tarring Development Fund, Own Fund	Bitumen	73,832		Total value of work done (inclusive of 7.5% OH only)	4,18,199	
	Estimate and TS	₹ 4,50,000/- Estimate No- 2017/22947 T.S. No. 83570/2017- Dated 07.03.2017	Cheque No1138617, 20.03.2018	1,77,925		Total cost of project to be borne by the panchayat	4,18,199	
	Name of the convener	Amrit Lal D` Souza	Total	4,27,925		Total cost of project borne by the panchayat	4,27,925	
	Agreement No.	No. 44/AE/LSGD/EMJ, dated 08.03.2017						
	M.book No.	30/18						
	Total value of work done	₹4,27,925						

10	Project No.	.50/18	63/17-18 dated 24.03.2018	2,66,679	3,71,333	Total value of work done (inclusive of 10% OH)	3,82,817	8,700
	Name of the project	Check Post Kunjalpara Road retarring Maintenance Fund Road	Bitumen	1,16,138		Total value of work done (inclusive of 7.5% OH only)	3,74,117	
	Estimate and TS	₹ 4,00,000/- Estimate No.- 2016/83094 TS no. 54879/2017- Dated 30.12.2016				Total cost of project to be borne by the panchayat	3,74,117	
	Name of the convener	Ibrahim, B.	Total	3,82,817		Total cost of project borne by the panchayat (gross amount of the bill)	3,82,817	
	Agreement No.	No. 6/AE/LSGD/EMJ, dated 16.01.2017						
	M.book No.	60/18						
	Total value of work done	₹ 3,82,817						
	11	Project No.	74/18	64/17-18 dated 24.03.2018		1,44,249	1,93,218	

	Name of the project	Ajiladukka adukka road Tarring Maintenance Fund Road	Bitumen	54,945		Total value of work done (inclusive of 7.5% OH only)	1,94,667	
	Estimate and TS	₹ 2,00,000/- Estimate no-2016/63683 TS no. 45615/2017-Dated 18.12.2016				Total cost of project to be borne by the panchayat	1,94,667	
			Total	1,99,194		Total cost of project borne by the panchayat (gross amount of the bill)	1,99,194	
	Name of the convener	Hameed						
	Agreement No.	No. 62/AE/LSGD/EMJ, dated 22.03.2017						
	M.book No.	70/18						
	Total value of work done	₹1,99,194						
12	Project No.	.49/18	62/17-18 dated 15.03.2018	2,71,943	3,80,634	Total value of work done (inclusive of 10% OH)	3,92,406	8,918
	Name of the project	Vani nagar Ajakkalamoola Road retarring maintenance fund road	Bitumen	1,20,463		Total value of work done (inclusive of 7.5% OH only)	3,83,488	

	Estimate and TS	₹ 4,00,000/- Estimate no-2017/5276 TS no. 64170/2017-dated .19.01.2017	Total	3,92,406		Total cost of project to be borne by the panchayat	3,83,488	
						Total cost of project borne by the panchayat (gross amount of the bill)	3,92,406	
	Name of the convener	Raveendra Maniyani						
	Agreement No.	No. 32/AE/LSGD/EMJ, dated 16.02.2017						
	M.book No.	68/18						
	Total value of work done	₹ 3,92,406						
13	Project No.	86/18	67/17-18 dated 24.03.2018	2,15,680		Total value of work done (inclusive of 10% OH)	2,60,752	
	Name of the project	Munyathdaka Arippaje Road tarring World bank Fund	Bitumen	45,072	2,52,929	Total value of work done (inclusive of 7.5% OH only)	2,54,826	5,926
	Estimate and TS	₹ 2,64,,710/- Estimate No-2017/1768 Ts No. 69972/2017-	Total	2,60,752		Total cost of project to be borne by the panchayat	2,54,826	

		Dated .03.02.2017				Total cost of project borne by the panchayat (gross amount of the bill)	2,60,752	
	Name of the convener	G.M. Hameed						
	Agreement No.	No. 43/AE/LSGD/EMJ, dated 08.03.2017						
	M.book No.	55/18						
	Total value of work done	₹2,60,752						
14	Project No.	77/18	Queue Bill	4,11,866		Appendix 1- Value of work done (inclusive of 10% OH)	69,738.66	1,585
	Name of the project	Gunaje Pesadka Road maintenance Maintenance fund -Road	Bitumen	27,660	4,26,340	Appendix 1- Value of work done (inclusive of 7.5% OH)	68,153.69	
	Estimate and TS	₹ 4,90,000/- Estimate no-2016/55732 TS no 85168/2017-dated . 11.03.2017	Total	4,39,526		Appendix 2- value of work done	3,69,787,34	
	Name of the convener	Abdul Rahiman CA				Admissible value of work done	4,37,941	

	Agreement No.	No 81/AE/LSGD/EMJ, dated 31.03.2017				Total cost of project to be borne by the panchayat	4,37,941	
	M.book No.	99/18				Total cost of project borne by the panchayat (gross amount of the bill)	4,39,526	
	Total value of work done	Appendix 1- ₹69,738.66 Appendix 2- ₹3,69,787,34 Total- ₹4,39,526 (10% OH has been allowed for works in appendix 1 only)						
15	Project No.	87/18	Queue Bill	3,31,312	4,35,877	Total value of work done (inclusive of 10% OH)	4,49,358	10,213
	Name of the project	Kenganaje Kanderibayalu Road Tarring world bank assistance	Bitumen	1,18,046		Total value of work done (inclusive of 7.5% OH only)	4,39,145	
	Estimate and TS	₹ 4,50,000/- Estimate no.- 2017/12264 TS no 72379/2017- dated 10.02.2017	Total	4,49,358		Total cost of project to be borne by the panchayat	4,39,145	

Bill no. 42,17-18, dated 13.01.2018- ₹43,86,900 Amount paid to Nirmithi Kendra

Estimate- DSR2014, MoRD specifications-

Items 1-17- ₹49,84,508

LS- ₹3,370

8% Centage charges- ₹3,99,022

Total- ₹53,86,900

TS no.46/TS/RNKV/2016-17, dated 27.03.2017

Revised Estimate-

Items 1-17- ₹47,19,179

LS- ₹ 4,160

8% Centage charges- ₹3,77,867

Tax and unforeseen works- ₹2,85,694

Total- ₹ 53,86,900

TS no.61/TS/RNKV/2017-18, dated 14.12.2017

(Resolution No.11/1 dated 26.07.2017)

Mbook no 11334

Payment made as follows-

value of work done- ₹47,23,340

Ltd to ₹ 47,08,829

+8% centage charge- ₹3,76,706

+ VAT- 5%- ₹2,54,277

+ KCWWF- 1%- ₹47,088

Total- ₹53,86,900

1. The work was seen entrusted to the Nirmithi kendra as per Resolution No.20/1 dated 20.03.2017 of the Panchyat Committee. The following defects were seen in the

implimentation of the project.

A) The estimate of the work was prepared by the engineers of the Nirmithi Kendra and technical sanctions were also seen accorded by the officers of the Nirmithi Kendra. The measurement of the work and its check measurements were also made by the officers of the Nirmithi Kendra. The involvement of the Engineers of the L.S.G.D. was not ensured neither in the preparation and sanctions of the estimate, nor in the execution of the work. As per G.O.(P)No.311/74/Fin, Dated 30/07/2014, for works implimented by Nirmithi Kendra, Technical Sanction may be issued by the Committe approved by Administrative Department subject to their delegation of powers. Such a committee was not formed. Further the work should have been supervised by the Officers of the L.S.G.D. as per their delegation of powers, but such a supervision was not made.

B) As per G.O.(P.)No. 453/2015/Fin. dated 09.10.2015, all the estimates submitted by the Accredited Agencies should be prepared through PRICE software in confirmity with rates w.e.f. 01.01.2016. But the estimate prepared was not in PRICE and the rate adopted was DSR 2014.

2) The original estimate prepared and sanctioned by the Nirmithi Kendra had no provision for Taxes and unforeseen works, but when it was revised, the provisions for drainage were deleted and provision for taxes and unforeseen expenses were seen made amounting to ₹2,85,694. The rates in the estimate were seen prepare based on MoRD specifications and DSR 2014, with 7.5% overhead charges and without CP. As per G.O.(P.)No.30/2016/fin. dated 29.02.2016, in case of execution of works through beneficiary committee, 7.5% overhead charges can be provided in the estimate, but applicable taxes have to be borne by the committee. In the letter No.Ind.&PW-B2/266 /16-fin. dated 14.12.2016, of the Additional Chief Secretary, Finance Department addressed to the L.S.G.D. Chief Engineer, the overhead charges includes supervision charges and taxes. As 8% centage charges were provided for in the estimate, no supervision charge is applicable in extra, and the agency should have met the applicable taxes from the 7.5% overhead charges allowed in the estimate.

But the Payment was seen made as follows-

value of work done-₹47,23,340

Ltd. to ₹47,08,829

+8% centage charge-₹ 3,76,706

+ VAT- 5%-₹ 2,54,277

+ KCWWF- 1%-₹ 47,088

Total- ₹53,86,900 (paid to the Nirmithi Kendra)

Payment should have been made as follows-

value of work done-₹47,23,340

Ltd. to ₹47,08,829

+8% centage charge- ₹3,76,706

Total- ₹50,85,535

(-) VAT- 5%- ₹2,54,277

(-) KCWWF- 1%- 47,088

Total-₹ 47,84,170 (Amount payable to Nirmithi Kendra)

Amount paid-₹ 50,85,535

Excess-₹ 3,01,365

3) The VAT and KCWWF should have been deducted at source by the panchayat and paid to the concerned department/institution, but the same was seen handed over to Nirmithi Kendra along with their payment. The documents for the payment of these dues are not available in the file. Hence, it is not sure whether these dues to Govt. & KCWWF board have been duly paid.

4) Income Tax not deducted- Income Tax @2% as per Section 194C of the income tax Act should have been deducted at source by the panchayat, but such a recovery has not been made. No documents were found in the file which ensures exemption from income tax Recovery. Hence an amount of Rs.1,01,711 (2% on ₹.50,85,535) should have been recovered and paid to Income Tax Department.

An Audit Enquiry bearing No. 7 and date 05.01.2019 was served on the Assistant Engineer seeking any explanations to the above defects but no reply was furnished. In this circumstances, the excess amount of ₹ 3,01,365 paid to Nirmithi Kendra in executing the public work is to be recovered and credited to consolidated fund. The VAT, KCWWF and income tax which were not deducted from the final bill are to be collected from the Nirmithi Kendra and to be remitted to state fund and central fund.

ഭാഗം-4

പൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യുവലോകനവും

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

Name of Institution from which the fund received.	Year of receipt.	Amount. (₹)	Name of project	Expenditure.	Unspent balance. (₹)
Block Panchayat	2017-18	3,20,000	Milk Subsidy	3,19,981	19
	2017-18	2,97,500	Paddy labour charge	2,97,500	0
	2017-18	6,00,000	Well Recharge	0	6,00,000
	2017-18	1,00,000	Paliative Care	1,00,000	0
District Panchayat, Kasaragod	2017-18	10,50,000	Milk Subsidy	9,51,196	98,804
	2017-18	15,00,000	Well Recharge	0	15,00,000
	2017-18	1,00,000	Paliative Care	1,00,000	0

4-2 Deposits made with other agencies/LSGIs.

Nil

4-3 Details Of Mobilisation Advances made

Nil

4-4 Loan/Loan Repayment

The details of loan repayment made during the year and the loan amount outstanding as on 31.03.2018 are given below.

Name of the loan and purpose	Order No.date	Loan amount	Amount outstanding at the beginning of the year	Amount repaid during the year		Amount outstanding as on 31.03.2018
				Principal	Interest	
E.M.S.Housing loan	637/2010	₹1,27,05,000	₹17,83,450	₹13,37,275	0	₹4,46,175

4-5 Investments/Fixed deposits.

Nil

4-6 Audit Recovery

Nil

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

Year of Audit	Para No.	Year of CAR	Para No.	Subject	Present position
2014-15	2-2,2-3,2-4	2016-17	Chapter2 Anex.4	Profession Tax reg.	Objection Continues
2015-16	2-3	2016-17	Chapter2 Anex.5	Profession Tax reg.	Objection Continues

4-8 Details of Charge/Surcharge actions

----Nil----

4-9 Review of Audit

A- Concise Details:

Total Receipts for the year 2017-18	₹7,98,19,680
Total Payments for the year 2017-18	₹8,65,90,008
Loss in receipts	-
Loss in expenditure/ amount disallowed in audit	₹4,00,917
Amount objected in audit	₹14,78,943

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

Para No.	Chargeable	Surchargeable	Name of the officer responsible for the loss
3-9		₹99,552	Sri.Thimma Kudiya(Asst.Engineer)
3-10		₹3,01,365	Sri.Thimma Kudiya(Asst.Engineer)

Details of amount objected in Audit.

Para No.	Amount.	Name and designation of the officer responsible.
3-2	₹10,25,443	Sri.Rejimon.P.P.(Secretary)
3-5	₹2,38,500	Sri.Rejimon.P.P.(Secretary)
3-7	₹2,15,000	Dr. Teenu, S. R.(Medical Officer, P. H.C.

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

Para No	Amount.	Name and designation of the officer responsible.
3-10	₹1,01,711 (Income tax)	Sri.Thimma Kudiya(Asst.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
3-9 3-10	Sri.Thimmakudiya. O, Assistant Engineer	Assistant Engineer, Enmakaje grama panchayat, Kasaragod.-	Otepadpu House,PO Beripadavu,Via uppala, Kasaragod

4-10 Previous Audit Reports Pending Settlement

Year of Audit	Name and date Latest reference from this office	Number of Paras pending
1983-1984	No.LFC12/81/91 dt- 01.01.1990	7
1984-85	No.LFC7/1572/89 dt- 15.02.1990	22
1987-1988 1989-1990	to No.LFKSD1/20/1995 dt- 20.01.1995	10
1990-1991 1992-1993	to No.LFKSD5/347/1999 dt-08.12.1999	6
1993-1994 1995-1996	to No.LFKSD4/401/08 dt- 22.01.2009	2

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
2016-17	KSA.KSD-5/1015 /2017.dt,20.09.2017	12

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

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

Annexure-1

Audit Certificate

Certified that, I have audited the Annual Financial Statement of Enmakaje Grama Panchayat in Kasaragod District for the year ended on 31.03.2018 in accordance with Section 4 of the Kerala Local Fund Audit Act 1994, Section 215 of the Kerala Panchayat Raj Act 1994, the rules made there under and the guidelines issued by the Comptroller and Auditor General of India for the purpose of audit of accounts of Panchayat Raj Institutions. In my opinion, the Financial Statements of Enmakaje Grama Panchayat for the year 2017-18, except the observations in Part 1 para 3 of my audit report, properly presents the picture of income and expenditure.

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

Annexure-2**Receipt and Payment statement.2017-18**

Enmakaje Grama Panchayat RECEIPT & PAYMENT STATEMENT			
For the period from 01-April-2017 to 31-March-2018			
Code.No	Description of Items	Schedule No	Amount
	RECEIPTS		
	Opening Balance		
Bank	Bank	RP-40(a)	14788285.02
Cash	Cash	RP-40(a)	38763.98
	Operating		
110000000	Tax Revenue	RP-1	1094810.00
140000000	Fees & User Charges	RP-4	251524.00
150000000	Sale & Hire Charges	RP-5	258014.00
160000000	Revenue Grants, Funds, Contributions & Compensations	RP-7	62766222.00
171000000	Interest Earned	RP-9	231139.00
320000000	Grants, Funds & Contributions for Specific Purposes	RP-31	10586640.00
350000000	Other Liabilities	RP-36	1167254.00
	Non Operating		
180000000	Other Income	RP-10	66254.00
311000000	Earmarked Funds	RP-29	4.00
340000000	Deposits Received	RP-34	142744.00
350000000	Other Liabilities	RP-36	155221.00
431000000	Sundry Debtors (Receivables)	RP-43	2594686.00

460000000	Loans, Advances and Deposits	RP-47	505168.00
	Grand total		94646729.00
	PAYMENTS		
	Operating		
210000000	Establishment Expenses	RP-11	3533178.00
220000000	Administrative Expenses	RP-12	871068.00
230000000	Operations & Maintenance	RP-13	1055908.00
250000000	Decentralised Plan Programme- Productive Sector	RP-15	6004927.00
251000000	Decentralised Plan Programme- Service Sector	RP-16	15265810.00
252000000	Decentralised Plan Programme- Infrastructure Sector	RP-17	1108857.00
253000000	Decentralised Plan Programme- Projects not included in Sector Division	RP-18	1165173.00
254000000	Expenditures of Transferred institutions and State Sponsored Schemes	RP-19	570000.00
255000000	Maintenance Projects	RP-20	7742001.00
260000000	Grants, Contributions and Compensations from Own Fund	RP-22	0.0
280000000	Prior Period item	RP-26	-18763.00
320000000	Grants, Funds & Contributions for Specific Purposes	RP-31	67500.00
350000000	Other Liabilities	RP-36	4887555.00
	Non Operating		
240000000	Interest & Finance Charges	RP-14	29223.00
330000000	Secured Loans	RP-32	1337275.00
340000000	Deposits Received	RP-34	10230.00
350000000	Other Liabilities	RP-36	1556832.00
410000000	Fixed Assets	RP-38	17480499.00
412000000	Capital work in Progress	RP-40	8425176.00
430000000	Stock-in-hand	RP-42	1450222.00
431000000	Sundry Debtors (Receivables)	RP-43	13091112.00
460000000	Loans, Advances and Deposits	RP-47	956225.00
	Closing Balance		
Bank	Bank	RP-40(b)	7969232.02
Cash	Cash	RP-40(b)	87488.98
	Grand Total		94646729.00

Annexure-3**Income and Expenditure Statement 2017-18**

Enmakaje Grama Panchayat INCOME & EXPENDITURE STATEMENT			
For the period from 01-April-2017 to 31-March-2018			
Code.No	Description of Items	Schedule No	Amount
	INCOME		
110000000	Tax Revenue	I-1	3084951.00
140000000	Fee & User Charges	I-4(b)	317649.00
150000000	Sale & Hire Charges	I-5(b)	258014.00
160000000	Revenue Grants, Funds, Contributions & Compensations / Subsidies	I-6	100758182.00
171000000	Interest Earned	I-8	231139.00
180000000	Other Income	I-9	66254.00
	Total Income		104716189.00
	EXPENDITURE		
210000000	Establishment Expenses	I-10(b)	8669140.00
220000000	Administrative Expenses	I-11(b)	869048.00

230000000	Operations & Maintenance	l-12(b)	2492917.00
240000000	Interest & Finance Charges	l-13	29223.00
250000000	Decentralised Plan Programme-Productive Sector / Programme Expenses	l-14	8481198.00
251000000	Decentralised Plan Programme-Service Sector	l-14(a)	30096398.00
252000000	Decentralised Plan Programme-Infrastructure Sector	l-14(b)	1108857.00
253000000	Decentralised Plan Programme-Projects not included in Sector Division	l-14(c)	1165173.00
254000000	Expenditures of Transferred Institutions and State Sponsored Schemes (not included under Decentralized Plan Programme)	l-14(d)	30836200.00
255000000	Maintenance Projects	l-14(e)	7742001.00
260000000	Grants, Contributions & Compensation from Own Fund / Subsidies	l-15	0.0
272000000	Depreciation	l-17(a)	6387553.00
	Total Expenditure		97877708.00
	Gross Surplus/ Deficit of income over Expenditure		6838481.00
280000000	Prior Period Item	l-18	697084.50
	Gross Surplus/Deficit of Income over Expenditure after prior period items.		6141396.50
290000000	Transfer to Reserve Funds	l-18(a)	0.0

Annexure-4**Balance Sheet as on 31.03.2018**

Enmakaje Grama Panchayat BALANCE SHEET			
As on 31-March-2018			
Code.No	Description of Items	Schedule No	Amount
	LIABILITIES		
	Reserve & Surplus		
310000000	Panchayat / Municipal Fund	B-1	10573177.35
311000000	Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund	B-2	4.00
312000000	Reserves	B-3	57241432.00
	Total Reserve & Surplus		67814613.35
	Grants, Contributions for Specific Purposes		
320000000	Grants, Funds & Contribution for Specific Purposes	B-4	13421836.00

	Total Grants, Contributions for Specific Purposes		13421836.00
	Loans		
330000000	Secured Loans	B-5	446175.00
	Total Loans		446175.00
	Current Liabilities & Provisions		
340000000	Deposits Received	B-7	240323.00
350000000	Other Liabilities	B-9	1071438.65
	Total Current Liabilities and Provisions		1311761.65
	TOTAL LIABILITIES		82994386.00
	ASSETS		
	Fixed Assets		
410000000	Fixed Assets	B-11	65701027.00
411000000	Accumulated Depreciation	B-11	-13911257.00
412000000	Capital Work in Progress	B-11(a)	8425176.00
	Total Fixed Assets		60214946.00
	Investments		
	Current Assets, Loans and Advances		
430000000	Stock-in-hand	B-14	13213.00
431000000	Sundry Debtors (Receivables)	B-15	13842355.00
432000000	Accumulated Provisions Against Debtors (Receivables)	B-15(a)	0.0
440000000	Pre-paid Expenses	B-16	446175.00
450000000	Cash and Bank Balance	B-17	8056721.00

460000000	Loand, Advances and Deposits	B-18	420976.00
	Total Current Assets, Loans and Advances		0.0
	Total Current Assets, Loans and Advances		22779440.00
	Other Assets		
	Miscellaneous Expenditure (To the Extent not written off)		
480000000	Miscellaneous Expenditure to be written off	B-20	0.0
	Total Miscellaneous Expenditure (To the Extent not written off)		0.0
	TOTAL ASSETS		82994386.00