



കേരള സർക്കാർ

കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്

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GOVERNMENT OF KERALA

KERALA STATE AUDIT DEPARTMENT

AUDIT REPORT ON THE ACCOUNTS OF

KARADKA GRAMA PANCHAYAT in

KASARAGOD DISTRICT

For the year 2015-2016

No.KSA.KSD-7/5//2017.

DATED-07.01.2017

KERALA STATE AUDIT DEPARTMENT,

DISTRICT AUDIT OFFICE, KASARAGOD.

E-Mail: [ddfadksd@gmail.com](mailto:ddfadksd@gmail.com)

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Dated:07.01.2017

From

The Deputy Director

Kerala State Audit Department,

District Audit Office, Kasaragod.

To ,

The President,

Karadka Grama Panchayat.

( Through the Secretary)

Sir,

Sub: Karadka Grama Panchayat- Audit Report for the year 2015-16 issued -regarding.

\*\*\*\*\*

As required in under Section 13 of Kerala Local Fund Audit Act,1994, Rule 18 of Kerala Local Fund Audit

Rules 1996 and section 215 (4) of Kerala Panchayat Raj Act 1994, I forward herewith the Audit Report on the accounts of Karadka Grama Panchayat for the financial year 2015-16 for favour of further necessary actions as required under Rule 23 (1) of Kerala Local Fund Audit Rules, 1996.

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

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

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

Necessary action may be taken to settle the audit objections early. A reply to the audit report has to be forwarded to this office within two months of the receipt of audit report. (See section 15 (1) of Kerala Local Fund Audit Act-1994, Rule 23 of Kerala Local Fund Audit Rules-1996, Rule 20,23 of Kerala Panchayat Raj (Manner of inspection and Audit system) Rules-1997).

Yours faithfully,

The Deputy Director

Kerala State Audit Department,

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- 7/5 /2017 Dated: 07.01.2017

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

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

The accounts of receipts and payments of the Karadka Grama Panchayat, in Kasaragod district, for the financial year 2015-16 was subjected to Audit. Development fund received, Fund for maintainance, Centrally Sponsored Funds and various departmental allocations were also audited. The cash receipts and remittances for the period from 01.04.2015 to 31.03.2016 were verified in audit and withdrawals from various accounts were verified from 01.04.2015- to 31.03.2016

The defects noticed in audit have been brought to the notice of the Panchayat through Audit Enquiries. Out of 14 Audit enquiries served, replies to 2 enquiries were received. On the basis of the reply to the Audit Enquiries and the discussion in the Exit Conference, only important observations are incorporated in this report. The follow up actions on the Audit Enquiries,which is not included in the Audit Report, has also to be taken by the Panchayath.

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

(A). Details of Audit Conducted.

Name and Designation of the Officer : Sri. Rajarama.C.

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

Time taken for audit	15.12.2016 to 21.12.2016.
Name and designation of auditors who conducted the audit	Sri.Mahesha.B, Audit officer (H.G).
	Sri.Vinoth Kumar.C, Assistant Audit Officer.
	Sri.Jayananda.H, Assistant Audit Officer.
	Sri.Yadava Kumara C.H. Assistant Audit Officer.
	Sri.Shivashankara K. Auditor

(B). Executive Authorities.

President	Smt.Sujatha.R.Thanthri	01.04.2015 to 31.10.2015
	Smt.Swapna .G	19.11.2015 to 31.03.2016
Secretary	Sri.K.Gopala	01.04.2015 to 27.07.2015
	Sri.Gangadaran Nair	28.07.2015 to 31'03.2016

Implementing Officers.

Designation	Name of the Officers	Period
Assistant Secretary	Sri. Prasanna Naik. A	01.04.2015 to 31.03.2016
Assistant Engineer	Sri. Thulasidharan	01.04.2015 to 31.03.2016
Agriculture Officer	Smt.Bindu. P	01.04.2015 to 31.03.2016
Village Extension Officer	Sri Ravi Kumar. B	01.04.2015 to 31.03.2016
I.C.D.S.Supervisor	Smt. Ramani .N.A	01.04.2015 to 03.01.2016
	Smt.Aparna.M.P	04.01.2016to 31.03.2016
Head Master	Sri.Anthruman	01.04.2015 to 31.03.2016
Medical Officer, Alopathy	Dr.Mohammed Ali. MC	01.04.2015 to 13.05.2015
	Dr Divyachandran.	13.05.2015 to 17.08.2015

	Dr.Anoop.S	17.08.2015 to 01.02.2016
	Dr Anil Kumar.	01.02.2016 to 31.03.2016
Medical Officer, Ayurveda	Dr.Arun Jyothi. R	01.04.2015 to 31.03.2016
Veterinary Surgeon	Dr. Ram Mohan Shetty	01.04.2015 to 31.03.2016

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- 2.Income and Expenditure Statement -2015-16
- 3.Balance Sheet as on -31.03.2016

## ഭാഗം 1

### പൊതു അഡ്വലോകനം

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

The budget for the year 2015-2016 was approved by the panchayat committee as per resolution No.169/15 (1)/2015 dated 01.03.2015 . The anticipated receipts and payments as per the budget were as follows.

Opening Balance	3,01,41,555/-
Anticipated Receipts	2,46,56,501/-
Total	5,47,98,056/-

Anticipated Payments	4,15,06,945/-
Closing Balance	1,32,91,111/-

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

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

The Annual Financial Statement for the year 2015-2016 was submitted to audit on 30.07.2016. The statutory time limit for the submission of AFS to Audit has been complied with by the Panchayat.

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

Year	Date of certification	Date and Number of the certificate
2015-2016	15.12.2016	Attached annexure-1

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

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

- 1) Asset Register not produced for verification.
- 2) "Sanchaya" software in respect of property tax,Profesion Tax from institutons and traders,D&O Trade licence fee and rent on land and building were not linked with "saankhya" software.

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

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

Opening balance	2,74,03,555/-
Receipts	5,07,01,778/-
Total	7,81,05,333/-
Payments	6,73,67,657/-
Closing Balance	1,07,37,676/-

The receipts and payments includes Rs.1,34,49,323/- received as EFMS under Mahatma Gandhi NREG and D B T-Fund transfer amounting Rs 1,24,88,380/-

The balance sheet as on 31.03.2016 shows an arrear& current of Rs. 17,79,369.20/- under property tax. Earnest efforts have to be made to realize the arrears.

### 1-5 Utilization of Fund Utilization of Fund

Fund	Opening balance	Receipts	Total	Payments	Transfer Credit	Closing Balance	Percentage of utilization
Development Fund- General	- 30,90,031	86,21,796(TC)	1,17,11,827	1,03,53,242	13,58,585	Nil	100
Development Fund- SCP	32,48,597	20,11,219	52,59,816	27,76,651	24,83,165	Nil	100
Development Fund - TSP	9,18,050	3,03,200	12,21,250	3,03,200	9,18,050	Nil	100
CFC-IV	34,39,364	62,33,776	96,73,140	48,24,525	48,48,615	Nil	100
KLGSDP-V	17,82,216	3,71,966	21,54,182	17,82,216	3,71,966	Nil	100
Maintanance Fund - Road	36,75,815	25,31,349	62,07,164	69,77,081	7,69,917(-)	Nil	100
Maintanance Fund - Non-Road	20,89,044	1,01,349	21,90,393	14,20,476	7,69,917	Nil	100
B. Fund	Nil	1,31,58,582	1,31,58,582	1,31,58,582	Nil	Nil	100
Mahatma Gandhi NREGA	Nil	1,40,49,877	1,40,49,877	1,39,91,334	47,574(Refund)	10,969	100

### 1-6 Review of implementation of projects.

The details of projects approved and implemented are furnished below:

No. of projects approved	Estimated expenditure under the approved projects	No. of Projects implemented	Expended amount	No. of projects partially implemented	No. of projects not implemented	No. of projects completed	Percentage of projects completed
165	5,13,84,475	104	2,84,92,633	Nil	61	104	63.03%

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.	12	45,29,216	11	30,37,060	67.05%
2	Assistant Secretary.	5	34,95,000	4	16,20,000	46.35%
3	Assistant Engineer.	117	3,09,81,616	59	1,62,33,724	52.405
4	Agricultural Officer.	6	27,17,795	6	24,87,830	91.54%
5	ICDS Supervisor	8	40,71,015	8	33,88,896	83.24%
6	Medical Officer- Alopathy	3	7,94,833	3	5,04,493	63.87%
7	Head Mistress	5	12,75,000	4	10,68,930	83.84%
8	Medical Officer-GAD	3	4,00,000	3	4,00,000	100%
9	Veterinary Surgeon	1	4,50,000	1	4,20,000	93.33%
10	V.E.O	5	26,70,000	5	20,65,000	77.34%
	Total	165	5,13,84,475	104	2,84,92,633	55.44%

For the year 2015-16 a total number of 165 projects were approved by DPC. Out of this 104 numbers were implemented during 2015-16 which is only 55.44% of the total numbers. In the case of public works the number of projects have to be implemented was 117, out of which only 59 projects were implemented. The poor percentage in implementation of projects is brought to notice. During the audit period service of a full time Engineer was not available to the Panchayat. The Assistant Engineer posted in the Panchayat had additional charge of near by Panchayats, which has affected the the percentage of implementation of public works, but healthy competition was ensured in the tenders held during 2015-2016. Files and records of the public works have been maintained properly.

#### Mahatma Gandhi NREGS.

During 2015-16, Panchayat has prepared an action plan for the implementation of 404 projects under Mahatma Gandhi National Rural Employment Guarantee Scheme, for a total outlay of Rs5,21,25,000/-. But the panchayat has succeeded to implement only 286 projects with a total expenditure of Rs 1,34,49,323/- which is only 25.80% of the expected expenditure. Special attention to be given to implement all the projects got approved in the action plan.

#### Progress report of Mahatma Gandhi NREGS.

Total families registered	2584
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Total number of job cards issued	2584
No. of S.C. families	130
No. of S.T. families	24
Total number of labour days created	81,275
No. of families completed 100 days job	288
Total no. of projects got approved	464
Total no. of projects implemented	286
Out lay of the total project	5,21,25,000/-

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

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

Item	Previous year	Current year	Difference	Percentage (+)/(-)
Tax revenue	10,44,730/-	10,75,830/-	31,100/-	(+2)
Non tax revenue	30,02,780/-	27,31,923/-	2,70,857/-	(-9)
Other Revenue	20,728/-	93,045/-	72,317/-	(+348)
Total	40,68,238/-	39,00,798/-	37,42,74/-	

The arrear demand register of Property tax has not been maintained in the Panchayat. Certified details of the arrear demand is also not available. Hence, the accuracy of the income under this item could not be verified in audit.

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

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

Name of the pension	Amount expended	No. of Beneficiaries
Unemployment Allowance	1,53,840/-	93
Agriculture Labour Pension	7,99,200/-	184
Widow pension	51,71,200/-	878
National Old Age Pension	41,15,400/-	983
Special Disabled Pension	15,05,900/-	341
Pension for unmarried women above 50 years	1,64,800/-	30
Financial help for widow's daughter's marriage	5,10,000/-	26

### **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 15.12.2016. at 3.30 PM in the presence of the accountant and the Secretary. The cash balance of was Rs.9,437/- as per the records. The physical presence of Rs.9,437/- was ensured in the verification.

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

The Panchayat Committee is functioning to execute the duties and responsibilities entrusted as per Panchayat Raj Act and Rules. There are different standing committees and 12 implementing officers to help the President of the Panchayat in administration.

The staff strength of the Panchayat Office is as follows.

Sl No.	Name of post	Number of post
1	Secretary	1
2	Assistant Secretary	1
3	Head Clerk	1
4	Accountant	1
5	Senior Clerk	3
6	Clerk	3

7	Office Attendant	1
8	Part time sweeper	1

The front office is functioning properly. Meeting of the employees of the panchayat were seen held during the year 2015-16 on 29.07.2016, 01.11.2016 relevant discussion /decesion were seen made as per the minutes book. Meeting of the employees of the Panchayat haveto be convened monthly. The minutes book of the panchayat committee are being properly maintained.

The standing committees of the Panchayat do meet regularly. On verification of the minutes books it is noticed that,the details discussions, opinions and decisions taken are not entered. Implementing officers are not seen attended to the standing committee meetings. The minutes book of the committees may properly maintained and the presence of implementing officers have to be ensured in future.

#### Maintanance of registers.

The incumbancy master register may be maintained properly by incorporating details of officers in the Panchayat and other implementing officers.

Demand register and Arrear demand register of property tax is not maintained. The register may be maintained.

### **1-11 Details of other audits conducted.**

Audit	Date of last audit	Period of Audit	Date of receipt of the report
Performance Audit	13.12.2016	October 2016 to November2016	Not Issued
Audit of the Accountant General	17.07.2006 to 29 07.2006	1997-98 to 2005-06	16.09.2007

### **ഭാഗം-2**

#### **വരവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ**

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

The arrear demand and collection of property tax for the period 2015-2016 could not be verified in audit, since the arrear demand and collection register of property tax for above period are not seen maintained. In the absence of these register, the correctness of property tax could not be verified in audit.(Audit requisition No. 1, dt 20-12-2016) As per Financial statement for the year 2015-2016, receivable property tax on residential building(current) is Rs 5,48,274.00 and receivables for property tax on residential building(arrear) is 12,31,095.00. Hence early actions to be initiated to collect the arrears in time. Steps may be taken to link Sanchaya software to saankhya.

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

“Sanchaya”Software in respect of property tax, profession tax on institution and traders, D&O Trade licence fee and rent on landed building were not linked with saankhya software.Due to this actual demand,collection and balance of

these items couldnot be verified in audit.

### **2-3 Telecommunication towers- property tax not collected**

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

SL No	Door No	Service provider	Floor Area(sq.mts)	Property tax arrear 2015-2016	Property Tax current 2015-2016	Total
1	V/255	Project Manager, Indus Tower	64m <sup>2</sup>	79,733/-	40,320/-	1,20,053/-
2	IX/157A	Project Manager, Indus Tower	36m <sup>2</sup>	45,133/-	22,680/-	67,813/-
3	IV/192	M/S. Reliance	49m <sup>2</sup>	60,832/-	30,870/-	91,702/-
4	IV/18	M/S. Dishnet Wireless Ltd, (Aircel)	40m <sup>2</sup>	36,893/-	18,900/-	55,793/-
5	II/104	Reliance Communications.	16m <sup>2</sup>	14,910/-	7,560/-	22,470/-
6	IV/17	Reliance Telecom	64m <sup>2</sup>	60,270/-	30,240/-	90,510/-
7	IX/201	Subdivision Engineer, Civil B.sc Mobile	5m <sup>2</sup>	4,726/-	2,363/-	7,089/-
8	XV/210	Project Manager, Indus Towers	36m <sup>2</sup>	0	17,010/-	17,010/-
9	X/145	M/S.IndusTower	50m <sup>2</sup>	50,232/-	26,250/-	76,482/-
Total				3,52,729/-	1,96,193/-	5,48,922/-

A total amount of Rs 5,48,922.00/-(Arrear 3,52,729.00 and current 1,96,193.00) is pending collection under the head property tax during the year 2015-2016. An audit enquiry vide no 01/2016 dt 17-12-2016 was served to the secretary and replied that action will be taken to collect the amount. So action may be initiated to collect the pending collection of property tax from the Telecommunication Tower companies and intimated to audit.

### **2-4 Profession Tax-Institution Register not Maintained**

During the period 2015-2016, Institution register of the profession tax is not maintained. In the absence of institution register, the total number of institution in the panchayat area eligible to remit profession tax is not able to ascertain 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.

## ഭാഗം-3

ചെലവു കണക്കുകളിന്മേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

### **3-1 Work executed by the Convenor of the Beneficiary committee - excess paid to the Convenor - Loss to the State Fund**

Name of the project.	Construction of Krishi Bhavan Godown and Meeting Hall (159/15,141/16)
Estimate amount	Rs.14,95,000/- (13,12,120 +Tax-Provision.13.5% Rs.1,77,136 + other. Rs.5,743/-)
Fund	Plan fund: Rs.14,00,782/- 13 <sup>th</sup> .FC. Rs.94,218
Name of Convenor	Sri.Kunhikammaran Nambiar.
Agreement No. and date	01/AE/LSGD/KDK/14-15/30.10.2014
Measurement book No.	280/12-13, 245/14-15
Valuation	Rs.13,09,793/-
T.S.No. and date	248/AEE/LSGD/KDK/14-15/25.10.14

Details of bill prepared and amount paid to the Convenor.

Total valuation of the wok is Rs.13,09,795/-

Bill No.Date	Vat. Remitted @5%	Income tax @2%	KCWWFund @1%	Paid to convenor	Total
27/27.3.15	28,034	11,214	5,607	5,49,471(D.D.No.634163/20.4.15)	5,94,326
14/21.01.16	34,340	13,736	6,869	6,73,075(D.D.No.189159/22.01.16)	7,28,020

23/10.03.16	3,115	1,246	623	61,052 (D.D.No.187037/22.03.16)	66,036
Total	65,489	26,196	13,099	12,83,598.	13,88,382

Amount payable to the Convenor and tax to be remitted

Total Valuation of the work	Rs.13,09,795.00
Add. 14.5% VAT	Rs.1,89,920.00
Add .1% KCWFF.	Rs.13,098.00
Total	Rs.15,12,813.00
Limited to T.S.Amount .	Rs.14,95,000.00
Deduct : VAT	Rs.1,89,920.00
Deduct : Kcwff.	Rs.13,098.00
Deduct Income tax	Rs.26,196.00
Amount payable to the convenor.	Rs.12,65,786.00

As detailed above amount payable to the convenor is Rs.12, 65,786/-. But, amount paid to the Convenor was Rs.12,83,598/-, hence excess amount paid to the convenor Rs.17,812/- to be recovered from the Convenor and remitted to the Consolidated Fund.

#### Loss to the State fund

As per Kerala State Value added Tax Rule 6(F) Rules 2003. Value added Tax to be collected at the rate of 14.5% from Convenor of the Beneficiary Committee, if the contract amount exceeds rupees 10 Lakhs. But for the above work, VAT at the rate of five percent of the valuation amount is only collected and remitted to the government. As detailed above VAT amount of Rs.1,89,920/- (1309795 x 14.5%) to be collected from the beneficiary committee of the work. But, Rs. 65,489/- (1309795 x 5%) is only collected and remitted to the Government . Hence, there is a short of Rs.1, 24,431/- (1,89,920-65,489) which is to be collected and remitted to the concerned department.

(Audit Enquiry.No.4/19.12.2016)

### **3-2 Road work done using VG.30 Graded Bitumen - rate provided VG.10.Graded Bitumen - excess payment - not admitted in audit.**

Name of the Project	Shanthi Nagar- Chennamgod Road Tarring(45/16)
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Estimate amount	Rs.2,00,000/-
Fund	Plan fund
Name of contractor	Sri.B.M.Abdulla.
Tender quoted	Estimate rate
T.S.No. Date	170/AEE/LSGD/KDK.Dtd.07.09.15
Valuation	Rs.1,99,740/-
Measurement book No.	286/15
Bill No. date .amount	37/31.03.2016- Rs.1,99,740/-
DSR.2014. Cost index	30.48

Estimate prepared on the basis of DSR .2014 with cost index 30.48 by adding 10% contractors profit and 5% over head charge. Above road tarring work consist 11 items of work in which item number 7 is '16.30.1 – Providing and applying Tack coat using bitumen of VG.30 Grade on WBM @ 0.78kg/sqm.' As per estimate and measurement recorded in measurement book, this item of work done using the VG.30 Grade bitumen, but rate provided for this item of work is VG.10 Grade bitumen. This has resulted in inclusion of excess rate in the estimate and excess payment to the contractor, the details of which are given below:

As per the measurement book 195m<sup>2</sup> this item of work done and amount admitted Rs.13,671.45/- @ 70.11/m<sup>2</sup>.

16.30.1.OD- providing and applying tack coat using hot straight run bitumen of grade VG.-30 including heating the bitumen,spraying the bitumen with mechanically operated spraying unit fitted boiler, cleaning and preparing the existing road surface as per specifications; On. WBM @0.75kg/sqm.

code	description	Unit	admitt qnty	edrate Rate	admi Amount	ssi Unit	ble qnty	rate Rate	Amount
2916	Paving Asphalt.VG-10	Tonne	0.075	50600	3795	-	-	-	-
2211	Carriage of tar	tonne	0.075	106.49	7.99	tonne	0.075	106.49	7.99
7309	Paving of Asphalt.VG-30	-	-	-	-	tonne	41000	0.075	3075
16.30.1	As per code 16.30.1 total of other charges.				823.33				823.33
	Total				4,626.32				3,906.32
	1%.water charge				46.26				39.06
	Total				4,672.58				3,945.38
	Cost				6,096.78				5,147.93



	Index.1.3048							
	15%.CPOH.charge.				914.51			772.18
	Total for 100sqm				7,011.29			5,920.11
	rate /sqm				70.11			59.20

Details of item of work	Admitted valuation	Admissible valuation	Excess amount
Item no.7. '16.30.1- providing and applying tack coat using hot straight run bitumen of grade VG.-30 including heating the bitumen,spraying the bitumen with mechanically operated spraying unit fitted boiler,cleaning and preparing the existing road surface as per specifications; On. WBM @0.75kg/sqm."	195m2 x 70.11/m2 = Rs.13,671.45 Rs.13,671.00 (M.B.No.286 page No.5,6 and 11)	195m2 x 59.20/m2 =Rs.11,544.00	Rs.2,127.00

Admitting higher rate for the above item of work an excess payment of Rs.2,127/- which needs to be recovered from the Assistant Engineer who prepared the estimate and the amount is to be remitted to the consolidated fund. Audit Enquiry bearing No.3/19.12.2016 was served to the Assistant Engineer ,but no reply was received.

### **3-3 Moodamkulam Konala Poovadkka road retarring.- Excess drawl from Treasury.**

Implementing Officer – Assistant Engineer.

Project No	SO. 62/16
Name of work	Moodamkulam-Konala-Poovadkka-road retarring
Estimate	₹ 1,00,000/-
Name of contractor	Nisha.C,

Quoted rate	2.56% below estimate rate
Agreement No	9/AE/LSGD/KDK/15-16 dated 30.04.15
M. book. No	306/15-16
Total Value of work done	₹ 99,952/-
TreasuryBill .No.	No.61. dated 31.03.16 ( ₹ 99,349/- )
Amount paid to the contractor	₹ 93,409/- ( DD No 186296/16.04.2016)

Total value of work done of this work is ₹ 99,952/- (page number 13, M Book). Amount drawn from Treasury for this work is ₹ 99,349/-. But the actual amount required to be drawn for the work is as follows.

Value of work done	₹ 99,952/-
(-) Tender deduction@2.56%	₹ 2,559/-
Gross Amount of the bill	₹ 97,393/-

Hence the excess amount drawn from treasury amounting to ₹ 1,956/- needs to be recovered from the Assistant Engineer, who made final payment of the work. (In reply to the Enquiry No. 8. dated 29.11.2016, it is intimated that steps will be taken to repay the amount).

### **3-4 Compound wall constructed to 17th mile Anganwadi -collapsed.**

Implementing Officer – Assistant Engineer.

A compound wall was constructed to the 17<sup>th</sup> Mile Anganwadi during the year 2015-16, vide Project No 47/2016. Details of the work is given below.

Estimate	₹ 1,70,000/-
Name of contractor	Krishnayya Ballal, Mulleria.
Quoted rate	17.01% below estimate rate.
Agreement No	34/AE/LSGD/KDK/15-16 dated 30.01.16
M. book. No	310/15-16
Total Value of work done	₹ 1,22,122/- (₹ 1,01,349/ after effecting tender below)-
TreasuryBill No.	No.44 dated 31.03.16 ( ₹ 1,01,349/- )
Amount paid to the	₹ 95,269/- ( DD No 186294/16.04.2016)

contractor	
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The compound wall constructed was collapsed. Audit team visited the work site on 19.12.2016 along with the Assistant Engineer of the Grama Panchayat. On verification it was noticed that major portion of the compound wall has been washed out. The debris and laterite stone used for the construction work of the wall is now kept on the side of road passing near the Anganwadi. In this regard an audit enquiry bearing number 9. dated 20.12.2016 was served to the implementing officer seeking clarification to the following points.

1. Whether any enquiry was conducted related to this issue ? If any such enquiry has been conducted, please furnish the file.
2. The work was awarded to the contractor below 17.01% of estimate rate. Whether the lower rate has effected the quality of work ?
3. Actions taken to rebuild the compound wall/ to recover the amount from the contractor.

In reply to the Audit enquiry, it is intimated that the reason for the collapse of the compound wall was the heavy over flow of rain water from the adjacent field. It is also intimated that necessary steps will be initiated to rebuild the compound wall.

Since the purpose of the project is not fulfilled the amount of ₹ 1,01,349/ expended to the work is objected in audit. A detailed enquiry by a competent authority is needed relating to the execution of this work.

### **3-5 Road tarring works implemented through beneficiary committee-purchase of bitumen from private shop-payment objected.**

Implementing Officer-Assistant Engineer.

As per G.O. (Rt) No. 115/2011/LSGD dated 12.01.2011, bitumen required for Local Self Government Institutions for road works are be purchased either from the public limited oil companies at Kochi/Mangalore or from SIDCO. But the convenors of the following road tarring works, purchased bitumen from a private firm, S.K. Trading Co, Railway Station Road, Kasaragod.

Sl No.	Project No, Name	Name of Convenor.	M. book No	Quantity of bitumen purchased	Details of payments.	
					Total value of work done	Amount paid to convenor.
1	Kuntar Uyithaduka road maintainance. (Project No 147/16)	Muhammed Kunhi.	304/15-16	915 Kg. (Invoice No. 89 Dt .25.03.16)	₹ 1,98,404/-	₹ 1,82,531/- (D.D. No.185314 Dated.22.04.16)

In this regard an audit enquiry bearing No16. dated 31-12-2015 was served to the implementing officer seeking explanation for executing the works without following the Government directions in purchasing bitumen, but no reply was furnished. Under this circumstance the amount of ₹ 1,98,404/- paid to the above works is objected in audit.

### **3-6 Improvement of Panchayat meeting hall- Public**

## **works executed without following public work rules.**

Implementing Officer – Secretary.

During the year 2015-16, a total sum of ₹ 2,83,338/- has been expended as detailed below for the improvement of Panchayat meeting hall (Project No. 194/16).

Treasury Bill No/date	Amount	Details of payment		
		Paid to whom	Particulars of articles supplied	Amount
22/31.03.2016	₹ 1,83,338/-	Thottathil Enterprises.Cherkala, Kasaragod. (Bill.No. 26/22.03.16)	2.5 x1.5 Section Pipe	83,199.99
			Clip	10,999.99
			1 x1 Squire Pipe	18,000.00
			Fibre Sheet	48,333.33
28/31.03.2016	₹ 1,00,000/-		Sintex sheet	20,571.42
			Glass	63,333.30
			Cooler	15,720.52
			Wall Fan	7,860.06
Total	₹ 2,83,338/-		Total (Rounded)	2,68,018.00
			Discount	321.00
		Tax	15,641.00	
		Grand total	2,83,338.00	

The work was awarded to the above firm on quotation basis. Most of the works executed for the improvement work of panchayat meeting hall involves public works, such as fixing false ceilings, making of glassed aluminum cabins and doors. But the implementing officer executed the work without preparing a detailed estimate by a competent authority. Payment to the above firm was made without recording the measurements of the work by a competent authority. This is highly irregular. As per Rule 6(1) of Kerala Panchayat Raj (Execution of Public Works) Rules 1997, Panchayat shall not commence a public work, unless administrative sanction is accorded by the competent authority under rule 4 and a detailed plan and estimate is prepared and technical sanction is accorded under rule 7. Also, Rule 6(2) stipulates, detailed plan and estimate shall be prepared by or under the supervision of the Panchayat Engineer. In this circumstances payment made of ₹ 2,83,338/ without following the existing rules, is objected in audit. A detailed enquiry by a competent authority is to be conducted related to the execution of this work. (In this regard an audit enquiry bearing No15. dated. 21-12-2016 was served to the implementing officer seeking explanation for executing the works without following the Government directions , but no reply was furnished).

## **3-7 Server computer purchased-not installed.**

Implementing Officer – Secretary.

During the year 2015-16, a server to the computer was purchased for the use of the Panchayat. Details of the purchase is given below.

Project. No.	187/2016, Purchase of new server computer to Panchayat Office.		
Specification of server	Dell T 20 with Intel Xenon R3 3.2 GHZ, 8 GB, 4 PCI RAID 0,1, DVD WRITER, Key board, Optical mouse and Monitor(18.5 inch).		
Name of firm which supplied the server	Computer Care, 1 <sup>st</sup> Floor, Hanizi Tower, Ram Nagar Road, Kanhangad.		
Invoice No/date	2665/22.03.2016		
Amount paid	Try. Bill. No/date	Amount	DD No /date
	27/31.03.2016	₹ 1,50,000/-	186926/15.04.2016
	Ch. No. 34870/29.03.2016	₹ 12,000/-	496551/29.03.2016
	Total	₹ 1,62,000/-	

The server purchased has not installed so far. Presently the server is kept in its packing cover. On enquiry, it was explained that, there is no operating software to for the functioning of the server. The warranty period of the server is 5 years. Now around 10 months has elapsed from the warranty period without using the server. The matter is brought to the notice of the Panchayat Committee. Necessary steps may be initiated to use the server. Since the server purchased is not installed, ₹ 1,62,000/- spent for this purpose is objected in audit.(Audit enquiry No 12 .dated 21.12.2016).

### **3-8 Touch Screen Kiosk and Document Scanner purchased- not useful to the public.**

Implementing Officer – Secretary.

During the year 2015-16, a touch screen Kiosk and a document scanner were purchased for the use of the Panchayat. Details of the purchase is given below.

Project No	162/2016, ISO Certification.	
Specification of articles purchased	Touch screen Kiosk IK 319, 19"SAW Floor Mounted Dual Core Proc. RAM 2GB, HDD 500 GB with Windows 7 Professional 32 Bit.	
	Document Scanner-DR F120	
Name of firm which supplied the server	A dot Computers, Skyline Building, Thrissur.	
Invoice No/date	TCB1711/13.11.2015 and TCB1759/21.11.2015	
Amount paid	Try Bill No/date	Amount

8/31.12.2015	₹ 1,46,700/-
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The touch screen Kiosk and document scanner purchased has delivered to the Panchayat on 25.11.2015, but the Kiosk is not opened for the public. Presently it is kept in a corner near the front office. On enquiry, it was explained that there is no server unit to support the Kiosk unit. Similarly, the document scanner purchased for the use of the front office is also not in use in the front office. For the functioning of the document scanner a server unit is required. The warranty period of the Touch screen Kiosk is 3 years. Now one year has elapsed from the warranty period without using the Kiosk. The matter is brought to the notice of the Panchayat Committee. Necessary steps may be initiated to make the articles beneficial to the public. In this connection it is also brought to the notice that the server unit purchased for the use of Panchayat Office is not in use for want of operating software. Installation of this server unit will help to operate the Kiosk unit and scanner unit for the benefit of the public. Since the Kiosk unit and scanner are not in use for the public the amount of ₹ 1,62,000/- expended for this purpose is objected in audit. (Audit enquiry No 14 dated 21.12.2016).

### **3-9 Subsidy amount paid to beneficiaries-Irregularities**

Implementing Officer-Veterinary surgeon

During the year 2015-16, a project for the purchase of cow was implemented by Veterinary Surgeon. An amount of Rs-2,10,000/- was withdrawn from treasury vide Bill No-01/15-16 dated. 28-03-2016 for the purchase of 14 cows to be distributed to beneficiaries. Subsidy at the rate of Rs-15,000 each to 14 beneficiaries were credited in three banks accounts. (Kadaka service co-op bank cheque no-187529 dated 28-03-16- for Rs 1,80,000, Syndicate bank cheque no-187530 dated 28-03-16- for Rs 15,000 & Kerala gramin bank cheque no-187531 dated 28-03-16- for Rs 15,000). As per G.O.(MS). 362/16 dated 16-11-2013 (6), while implementing the individual beneficiary projects, the beneficiary contribution is to be collected from the beneficiaries in advance and the subsidy amount and beneficiary contribution (15,000+ 15,000=30,000) to be credited to the accounts of the persons who have supplied/sold the cows. But in this project, the implementing officer has credited the subsidy amount directly to the accounts of the beneficiaries which is against the above order .The reason for violation of the above order is to be explained to audit. Detail are given below.(Audit enquiry no 13 dated 21-12-2016)

Name of the beneficiaries	Subsidy Amount	Name of the supplier of cow.
Susheela	15,000	Venkoji
Balakrishnan	do	Abdurahman T.A
Janaki	do	Raghava
Prema	do	Janardhanan
Vasanth	do	Ibrahim
Padmanabha	do	K.Krishna Bhat
Raghunatha Shetty	do	K.Tharanatha Alwa
Padmavathi Rai	do	Surendra Shetty

Rajalakshmi	do	Krishna Maniyani
Savithri	do	Raveendran
Gopalakrishna Rai	do	Raghava
Dakshayani	do	Viswambharam
Maling Maniyani	do	Jaganatha Rai
Shyamala .M	do	Gopalakrishna Bhat

### **3-10 Utilization Certificate not produced - Amount Objected**

During the year 2015-16, an amount of ₹ 13,14,064/-, as detailed below has been paid from Panchayat Fund for the implementation of various projects. But the utilisation certificates for the expenditure of the Panchayat share is not produced for Audit verification. In the absence of Utilisation Certificates, the amount of ₹ 13,14,064/- is objected in Audit.

Implementing Officer	Bill No. and date	Amount	Particulars
ICDS Supervisor	07/2015-16 /22.12.2015	5,00,000/-	NPRPD Share paid Secretary, -District Panchayat Kasaragod ProjectNo. 16/2015-16
Secretary	21500369/21.08.2015	44,064/-	Payment of Electrical chrages of RIDF (Project. No. 58/16-Minchipadav DWS) -Amount paid to Assistant Engineer, KWA-PH Division, Kasaragod vide.D.D. No.33798/21.08.2015
	9/2015-16.31.12.2015	2,00,000/-	Animal Birth Control progmmme-Amount paid to Secretary, District Panchayat Kasaragod vide D.D. No.184448/27.11.2015
	Total	3,44,064	
Assistant Secretary	1/2015-16/11.03.2015	1,30,000/-	IAY Share ST Project No. 004/2016-Secretary, Block

		Panchayat, Karadka vide D.D. No, 188788/15.03.2016
2/2015-16 /15.03.2015	4,40,000/-	IAY Share S.C. Project No. 03/2016- Secretary, Block Panchayat, Karadka vide D.D. No, 188786/15.03.2016
Total	5,70,000/-	
Grand Total	13,14,064/-	

### **3-11 House construction- work not completed**

#### Implementing officer – VEO

21 beneficiaries of EMS Housing scheme were not completed their house construction work in the audit report for the year 2014-15. These beneficiaries have not completed their house in 2015-16 and till date of audit(21-12-16). Details are given below.

The following houses started construction under EMS housing scheme since 2009 -10 are not completed till date of audit.

Sl no.	Name & Address	Total amount paid	Remarks
1	Narayana Maniyani s/o Kunhikanna maniyani, Kuntar	22,500/-	Beneficiary Expired
2	Kamala, w/o Subbayya maniyani, Kuntar	57,500/-	Above 66m2
3	Bhagi.P, w/o Sankappa rai, Adhur	67,500/-	Partly completed, construction not continued
4	Sesamma, w/o Malinga Maniyani(L),Kuntar	67,500/-	Above 66m2
5	Baby,w/o Narayana(L) Adhur	22,500/-	Basement completed, constuction stopped



6	Parvathi,w/o Krishna naik, Minchipadavu	67,500/-	Beneficiary Expired
7	K.Karunakaran,s/o Ambu maniyani, karadka	52,500/-	Partly completed, construction not continued
8	Choyichi,w/o Narayana maniyani, Adhur	52,500/-	Partly completed, construction not continued
9	Gopalakrishna s/o Somoji Rao,Kuntar	67,500/-	Partly completed, construction not continued
10	T.Krishnan,s/o Pakeeran, Berlam	67,500/-	Above 66m2
11	Ramachandra, s/o Krishna, Mulleria	52,500/-	Beneficiary Expired
12	Sreedharan, s/o Narayanan, Karadka	67,500/-	Above 66m2
13	Ammu poojari, Kuntar	67,500/-	Above 66m2
14	K.M.Krishnan, s/o Kunhiraman maniyani, Karadka	67,500/-	Partly completed, construction not continued
15	Kuttiyan, s/o Kannan, Mulleria	67,500/-	Above 66m2
16	Ishwara naik, s/o Chomanna naik, Kuntar	22,500/-	Basement completed, construction stopped
17	Pushpalatha, d/o Babu naik, Adhur	22,500/-	Beneficiary Expired

18	Kariyan.T.K, s/o Appakunhi, Karadka	67,500/-	Above 66m2
19	T.M.Mariyamma, w/o Abdul khader, Adhur	52,500/-	Beneficiary Expired
20	Manimala.P, s/o K.K.Krishnan,Padiyathadka	22,500/-	Above 66m2
21	A.K.Shankara, s/o Chaniya,Adhur	75,000/-	Partly completed, construction not continued

The reason for non- completion of houses are shown in the remarks column. Panchayath administrative committee has to review the works of these houses and necessary instructions are to be issued to the Implementing officer for the completion of the houses or to recover the amount paid from the beneficiaries at the earliest.

### **3-12 Projects implemented in Agricultural Sector- Monitoring not conducted.**

During the year 2015-16, six projects were implemented in agriculture sector by the Agricultural Officer. Monitoring of these projects were not done. The implementation of a project not ends with the distribution of subsidy, monitoring of the projects is also a part of the project. The working group in agricultural sector has an important role in monitoring the projects. Monitoring of the projects,as directed in paragraph number 19 of G.O.(M.S) No.362/2013/LSGD dated 16.11.2013, is to be ensured in future for the effective implementation of projects.

### **3-13 Purchase of Medicine-Not fully supplied**

On verification of the Projects implimented by the Medical Officer, PHC Mulleria, it is seen that an amount of Rs. 79,152/- is withdrawn from the Treasury vide bill No 04/15-16 dated 18-03-2016 and paid to the Manager, Kerala Medical Services Corporation,Thiruvananthapuram bearing DD No. 187019 dtd 18-03-2016. But the Kerala Medical Services Corporation has supplied medicines only for Rs. 59,480/- (Invoice No.5195 dated 02-12.2016 for Rs 36,020/- and in voice No. 2267 dated 30.07.2016 for Rs 23,460). Medicines for balance amounts of Rs.19,672/- is not supplied till date of audit. Necessary step may be taken to obtain the balance medicine and intimated to audit.

### **3-14 Street light charges paid-joint verification not conducted.**

Implementing Officer: Secretary

An amount of Rs 2,68,572 /- was paid to KSEB during 2015-16 @ Rs 22,381/-( Consumer Number 10-0 &10150-0) per month towards the charges of street light. But the report of joint verification done by Grama Panchayat and KSEB authorities to fix the monthly electricity charge of the street light is not made available for verification. So a joint verification is to be done by the Panchayat and electricity board to fix the actual monthly electricity charge of the street light. (Audit Enquiry No .3. Dated 21.12.2016).

### **3-15 Mahathma Gandhi NREGS -rent of implements not**

**paid to workers.**

Implementing Officer: Secretary

The following amounts are paid as charges of implements to the accounts of ADS of Kutumbashrees during the period under audit.

Voucher No & Date	Cheque Number&date	Amount
21500041/25.04.2015	892947/24-04-2015	24,140/-
21500040/25.04.2015	892946/25-04-2015	17,973/-
	Total	42,113/-

As per the circular issued vide Circular No. 73945/DD2/2010/LSGD dated 07-01-2011, the rent of the implements is to be paid to the accounts of the workers along with their wages. The payment of rent of tools to ADS accounts is against the above circular. So directions given in the circular to be adhered in future.

**3-16 Purchase of stationery items- not brought in to the stock register.**

The total sum of Rs. 54,533/-/-was spent as detailed below for purchasing of stationery items.

Sl No	Voucher No.& Date	Amount	Purchased Agency
1	21500369/16.09.2014	2,327/-	Kasaragod co-operative society
2	21500534/11.09.2015	5,960/-	Kasaragod co-operative society
3	21500311/18.08.2015	2,437/-	Kasaragod co-operative society
4	21500509/12.11.2015	9,544/-	Kasaragod co-operative society
5	21500931/18.03.2016	14,505/-	Kasaragod co-operative society
6	21500711/14.01.2016	19,760/-	Kasaragod co-operative society
	Total	54,533/-	

The stationary items purchased as detailed above were not brought in to the stock register of the panchayat. Hence action may be taken to enter the items in the stock register and intimated to Audit.

**ഭാഗം-4**

പൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യുവലോകനവും

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

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

Name of	Date of	Amount.	Name of	Expenditure.	Balance.

Institution from which the fund received.	receipt.		project.		
Block Panchayat	25.01.2016	2,50,000/-	Buds School	2,50,000/-	Nil
	10.01.2016	29,700/-	Pady Cultivation	29,700/-	Nil
	15.03.2016	2,50,000/-	Endosulphan Victims-Scholarship	2,50,000/-	Nil

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

Nil

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

NIL

#### **4-4 Loan/loan repayment.**

Nil

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

NIL

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

An amount of Rs.11,911/- is collected during the year as audit recovery, details are given below.

Audit Report year	Part/Paragraph No	Amount recovered	Name and designation of the remitter.	Receipt No and date.
2013-14	3.2	3,213/-	D.Gangadaran,H.C	11303102094 Dt 26.07.2013
	3.3 (1)	4,113/-	D.Gangadaran,H.C	
	3.3 (2)	4,532/-	D.Gangadaran,H.C	
2010-11	3(1)	53/-	PrasannaNaik, A.S	11303102681/04.09.2013

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

Nil

#### **4-8 Review of Audit.**

A- Concise Details:

Total Receipts for the year 2015-16	5,07,01,778.00
Total Payments for the year 2015-16	6,73,67,657.00
Loss in receipts	Nil
Loss in expenditure/ amount disallowed in audit	21,895/-
Amount objected in audit	31,31,155/-

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

Para No	Audit Of Loss		Name Of the officer responsible for the loss
	Chargeable	Surcharge able	
3-1	Nil	17,812/-	Sri.Thulasidharan, Assistant Engineer
3-2	Nil	2,127/-	Sri.Thulasidharan, Assistant Engineer
3-3	Nil	1,956	Sri.Thulasidharan, Assistant Engineer
	Total	21,895/-	

Details of amount objected in Audit:

Para No.	Amount.	Name and designation of the officer responsible
3-4	10,11,349/-	Thulasidharan, Assistant Engineer
3-5	1,98,404/-	Thulasidharan, Assistant Engineer
3-6	2,83,338/-	Gangadharan Nair, Secretary
3-7	1,62,000/-	Gangadharan Nair, Secretary

3-9	1,62,000	Gangadharan Nair, Secretary
3.10	5,00,000/-	Ramani. N.A ICDS Supervisor
3.10	44,064/-	Gangadharan Nair, Secretary
3-10	2,00,000/-	Gangadharan Nair, Secretary
3-10	1,30,000/-	Prasanna Naik A, Assistant Secretary
3-10	4,40,000/-	Prasanna Naik A, Assistant Secretary
Total	31,31,155/-	

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

Para No	Amount	Name and Designation	Official address	Permanent Address
3-1	1,24,431/-	Sri.Thulasidharan, Assistant Engineer, LSGD. Grama Panchayat Karadka	LSGD Section, Karadka Grama Panchayat	Thulasidharan T., Nirappanabi House, Kalanad P.O, Kasaragod District Pin.671543

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
3-1 3-2 3-3 3-4	Sri. Thulasidharan, Assistant Engineer	LSGD Sectoin, Karadka Grama Panchayat	Thulasidharan T. Nirappanabi House Kalanad P.O Kasaragod District Pin. 671543

## **4-9 Previous audit reports pending settlement**

Year of Audit Report	Latest reference No. issued from this office	no. of remarks pending
1981-82	LFC12/1888/91 Dated 13.12.91	2
1982-83	LFC12/1889/91	3

	Dated 13.12.91	
1983-84	LFC12/1890/91 Dated 13.12.91	2
1984-85	LFC12/1891/91 Dated 13.12.91	5
1985-86	LFC12/1054/91 Dated 30.07.91	7
1986-87	LFC12/1008/92 Dated 01.10.92	8
1987-88,1988-89	LFKSD2/252/94/ Dated 19.10.94	6
1989-90,1993-94	JRY Fund -LFKSD/259/94 Dated 22.09.94	nil
1991-92	LFCT/215/94 Dated 24.06.97	24
1990-91,1992-93	LFKSD3/96/98 Dated 06.03.98	10
1996-97	LFKSD2/103/97 Dated 24.09.98	nil
1993-94,1994-95	LFKSD5/325/00 Dated 23.10.02	12
1997-98	LFKSD5/11/03 Dated 30.05.03.	17
1997-98	LFKSD5/316/03 Dated 20.07.04	9
1998-99	LFKSD5/544/03 Dated 17.02.04(P)	Plan Fund AR
1999-2000	LFKSD5/545/03 Dated 17.02.04	Plan Fund AR
2000-01	LFKSD5/546/03 Dated 17.02.04	Plan Fund AR
2001-02	LFKSD4/557/03 Dated 17.02.07	Plan Fund AR
1998-99	LFKSD4/411/05 Dated 25.03.06	8
1999-00	LFKSD4/522/06 Dated 19.06.07	15
2000-01	LFKSD4/1005/07 Dated 30.04.08	12
2001-02	LFKSD4/1006/07 Dated 20.07.09	9
2002-03	LFKSD4/19/08 Dated 25.07.09	7
2003-04	LFKSD4/1110/07	14

	Dated 30.05.09	
2004-05	LFKSD4/805/08 Dated 14.05.10	15
2005-06	LFKSD4/204(A)/11 Dated 23.03.12	5
2006-07	LFKSD3/226/11 Dated 10.01.11	6
2007-08	LFKSD4/925/11 Dated 29.09.12	7
2008-09	LFKSD4/322/12 Dated18.01.13	9
2009-10	LFKSD4/323/12 Dated 18.01.13	6
2010-11	LFKSD4/324/12 Dated 10.01.13	15
2011-12	LFKSD6/466/2013 Dated 25.2.2014	17
2012-13 2013-14	& LF.KSD7-468/2015 dated. 19.09.2015	16
2014-15	No.LF.KSD7/1262/2015 dt. 11.12.2015	17

Deputy Director

Kerala State Audit Department

District Audit Office ,Kasaragod

**Annexure-1****AUDIT CERTIFICATE**

No. KSA-KSD-7/5/2017

Kerala State Audit Department

District Audit Office,

Kasaragod – 671123

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

Phone: 04994256690

Dated :06.01.2017

Certified that, I have audited the Annual Financial Statement of Karadka Grama Panchayat in Kasaragod District for the year ended on 31.03.2016 in accordance with Section 4 of the Kerala Local Fund Audit Act 1994, Section 215 of the Kerala Panchayat Raj Act 1994, the rules made there under and the guidelines issued by the Comptroller and Auditor General of India for the purpose of audit of accounts of Panchayat Raj Institutions.

In my opinion, the Financial Statements of Karadka Grama Panchayat for the year 2015-16, except the observations in my audit report, properly presents the picture of income and expenditure.

Deputy

Director,



Kerala State Audit Department

District

Office,Kasaragod

ഓഡിറ്റ് സർട്ടിഫിക്കറ്റ്

കെ.എസ്.എ-കെ.എസ്.ഡി-7/5/2017  
ഓഡിറ്റ് വകുപ്പ്

കേരള സംസ്ഥാന

കാസറഗോഡ്

ജില്ലാ ഓഡിറ്റ് കാര്യാലയം

doksd.ksad@kerala.gov.in

E-mail:-

തീയതി.06.01.2017

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

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

ഡെപ്യൂട്ടി ഡയറക്ടർ  
കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്,  
ജില്ലാ ഓഡിറ്റ് കാര്യാലയം കാസറഗോഡ്