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KERALA STATE AUDIT DEPARTMENT

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

District Audit Office, Kasaragod.

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No. KSA.KSD-7/1016/2017

Kerala State Audit Department,,  
District Audit Office, Kasaragod  
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DATED: 25.09.2017

From

The Deputy Director  
District Audit Office, Kasaragod.

To

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

Sir,

Sub: Karadka Grama Panchayat- Audit Report for the year 2016-17 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 2016-17 for favour of further necessary actions as required under Rule 23 (1) of Kerala Local Fund Audit Rules, 1996.

Special attention is invited to Paras in Part 2 and 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 (with C/L)
2. The Deputy Director of Panchayats, Kasaragod.
3. Office copy.

No. KSA.KSD-7/1016/2017

Dated: 25.09.2017

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

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

The accounts of receipts and payments of the Karadka Grama Panchayat, in Kasaragod district, for the financial year 2016-17 was subjected to Audit. Development fund received, Fund for maintenance, Centrally Sponsored Funds and various departmental allocations were also audited. The cash receipts and remittances for the period from 01.04.2016 to 15.07.2017 were verified in audit and withdrawals from various accounts were verified from 01.04.2016- to 31.03.2017

The defects noticed in audit have been brought to the notice of the Panchayat through Audit Enquiries. Out of 7 Audit enquiries served no replies is 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 also to be take 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 who conducted the audit	Rajarama.C, Deputy Director
Time taken for audit	11.08.2017 To 23.08.2017
Name and designation of auditors who conducted the audit	Lokesh Achary B, Audit officer
	Jenu Kuriakose, Assistant Audit Officer.
	Shivashankara K. Auditor

**(B). Executive Authorities**

President	Smt. Swapna.G	01.04.2016 to 31.03.2017.
Secretary	Sri.M Gangadharan Nair	01.04.2016 To19.10.2016
	Sri Prasanna Naik.A(Secretary in charge)	19.10.2016 to 08.01.2016
	Sri V.Manoj.	09.01.2017 to 04.03.2017
	Sri Prasanna Naik.A(Secretary in charge)	05.03.2017 to 31.03.2017

Implementing Officers

Designation	Name of the Officers	Period
Assistant Secretary	Sri. Prasanna Naik.A	01.04.2016 to 31.03.2017.
Assistant Engineer	Sri.Thulasidharan. T	01.04.2016 to 31.03.2017.
Agriculture Officer	Smt.Bindu. P	01.04.2016 to 31.03.2017
Village Extension Officer	Sri. Ravikumar. N.B	01.04.2016 to 31.03.2017
I.C.D.S. Supervisor	Smt. Aparna. M.P	01.04.2016 to 31.03.2017
Head Master	Sri Andruman.C.S	01.04.2016 to 31.03.2017
Medical Officer,(Allopathy)	Dr.Anil kumar.M	01.04.2016 to 31.03.2017
Medical Officer,(Ayurveda)	Dr. Arul Jyothi.R	01.04.2016 to 10.08.2016
	Dr .Asiya.M. M	10.08.2016 to 31.03.2017
Veterinary Surgeon	Ram Mohan Shetty	01.04.2016 to 31.03.2017

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- 3.Balance Sheet as on 31.3.2017.

**ഭാഗം 1****പൊതു അനുബന്ധം****1-1 Budget.**

The budget for the year 2016-2017 was approved by the Panchayat Committee as per resolution No. 5. dated 11-11-2016. The anticipated receipts and payments as per the budget were as follows.

Opening Balance	94,50,150.
Anticipated Receipts	10,84,96,754.
Total	11,79,46,904.

Anticipated Payments	11,23,41,582.
Closing Balance	56,05,322.

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

Item	Anticipated	Actual	Difference		Percentage(+)/(-)
			Excess	Less	
Opening Balance	94,50,150.	1,07,37,676.	12,87,526.		14%(+)
Receipts	10,84,96,754.00	4,37,71,905.00	-	6,47,24,849.00	60%(-)
Total	11,79,46,904.00	5,45,09,581.00	-	6,34,37,323.00	54%(-)
Payments	11,23,41,582.00	4,18,20,702.00	-	7,05,20,880.00	63%(-)
Closing Balance	56,05,322.00	1,26,88,879.00	70,83,557.00		126%(+)

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

The Annual Financial Statement for the year 2016-17 was submitted to audit on 31.07.2017. The statutory time limit for the submission of A.F.S. 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
2016-2017	11.08..2017 to 23.08.2017	Audit Certificate is appended to this Audit Report as ANNEXURE. 1

The defects noticed in the Annual Financial Statement are listed below.

- 1.The process of valuation and accounting of Assets of the Panchayat is incomplete.The A.F.S. does not reflect the complete details of assets vested with the Panchayat
- 2.Details of demand and arrear demand of Property tax was not produced for verification.Deployment of Sanchaya Software and its linking with Saankhya Software remains incomplete.
- 3.Letter of allotments and Reconciliation statements were not produced for verification.
- 4.The defects pointed out in the previous year are not rectified

**1-4 Financial Position.( As per the A.F.S.)**

Opening balance	1,07,37,676.00
Receipts	4,37,71,905.00
Total	5,45,09,581.00
Payments	4,18,20,702.00
closing Balance	1,26,88,879.00

\* The receipts and payments includes ₹ 2,14,23,512.00 received as E.F.M.S. under Mahatma Gandhi N.R.E.G. and ₹ 2,85,06,560.00 received as D.B.T. fund for the disbursement of various social security pensions.

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

Fund	Opening balance	Receipts	Total	Payments	Closing Balance**	Percentage of- utilization
1	2	3	4	5	6	7
Development Fund – General	0	1,12,44,741.00	1,12,44,741.00	1,02,27,089.00	10,17,652.00	90.94%
Development Fund- S.C.P.	0	37,80,024.00	37,80,024.00	23,55,913.00	14,24,111.00	62.32%
Development Fund – T.S.P.	0	18,26,514.00	18,26,514.00	14,46,553.00	3,79,961.00	79.19%
C.F.C. Grant	0	63,05,939.00	63,05,939.00	60,42,500.00	2,63,439.00	95.82%
Performance Grant K.L.G.S.D.P(State)		8,67,971.00	8,67,971.00	Nil	8,67,971.00	0%
Performance Grant K.L.G.S.D.P(Central)	0	24,34,461.00	24,34,461.00	3,50,000.00	20,84,461.00	14.37%
Maintenance Fund- Road	0	52,09,716.00	52,09,716.00	13,09,015.00	39,00,701.00	25.12%
Maintenance Fund – Non-Road	0	31,92,342.00	31,92,342.00	16,93,103.00	14,99,239.00	53.03%
B. Fund	0	2,85,43,400.00	2,85,43,400.00	2,85,06,560.00	36,840.00	99.8%
M.G.N.R.E.G.S.	10,969.00	2,14,82,610.00	2,14,93,579.00	2,14,23,512.00	70,067.00	99.6%



(Include the details if any other receipt other than the above items.)

\*\* Closing balance shown in column number 6 (except M.G.N.R.E.G.) lapsed on 31.03.2017.

## **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
154	73	1	81	47.4

Number of abandoned/ incomplete projects: 2(Drilling of Borewell&Handpump)due to failure of water source.

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.	11	27,89,038.00	3	19,04,741.00	68%
2	Assistant Secretary.	11	31,38,859.00	9	18,13,000.00	548%
3	Assistant Engineer.	99	2,21,65,963.00	30	1,25,27,125.00	57%
4	AgriculturalOfficer.	6	19,71,250.00	6	12,64,083.00	64%
5	Village Extension Officer.	3	62,04,167.00	3	61,59,267.00	99%
6	I.C.D.S.Supervisor.	11	36,44,932.00	10	29,48,525.00	81%
7	Medical Officer P.H.C.	3	6,89,935.00	3	5,62,212.00	81%
8	MedicalOfficer-Homeopathy.	1	1,50,000.00	1	1,50,000.00	100%

9	Medical Officer- Ayurveda.	2	4,51,342.00	2	4,50,000.00	100%
10	Head Master.	5	27,36,214.00	4	25,18,320.00	92%
11	Veterinary Surgen	2	4,35,000/-	2	3,75,000/-	86/-
	Total	154	4,43,76,700.00	73	3,06,72,173.00	69%

For the year 2016-17 a total number of 154 projects were approved by D.P.C. Out of this 73 numbers were implemented during 2016-17 which is only 69% of the total numbers. In the case of public works the number of projects have to be implemented was 99, out of which only 30 projects were implemented. The poor percentage in implementation of projects is brought to notice.

#### Mahathma Gandhi N.R.E.G.S.

During 2016-17, Panchayat has prepared an action plan for the implementation of 634 projects under Mahatma Gandhi National Rural Employment Guarantee Scheme, for a total outlay of Rs 7,35,47,700.00. But the panchayat has succeeded to implement only 408 projects with a total expenditure of Rs 2,06,06,200.00 which is only 28% of the expected expenditure. Special attention to be given to implement all the projects got approved in the action plan.

#### Progress report of Mahathma Gandhi N.R.E.G.S.

Total families registered	3,961
Total number of job cards issued	2,878
No. of S.C. families	154
No. of S.T. families	41
Total number of labour days created	84,200
No. of families completed 100 days job	234
Total no. of projects got approved	634
Total no. of projects implemented	408
Out lay of the total project	2,06,06,200

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

There was a hike of 12 %, in the own revenue of the panchayat when compared to the revenue of the in the previous year, as detailed below:

Item	Previous year	This year	Difference	Percentage (+)/(-)
Tax revenue	27,00,432.00	30,21,961.00	3,21,529.00	12%(+)
Non- tax revenue	12,32,714.00	13,86,836.00	1,54,122.00	13%(+)
Other Revenue	4,300.00	4,200.00	100.00	0.2%(-)
Total	39,37,446.00	44,12,997.00	4,75,551.00	12%

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

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

Name of the pension	Amount expended	No. of Beneficiaries
Unemployment Allowance	1,26,360.00	94
Agriculture Labour Pension	17,89,000.00	823.00
Widow pension	91,21,400.00	4,079.00
National Old Age Pension	1,35,28,500.00	4,948.00
Special Disabled Pension	33,29,900.00	1,375
Pension for unmarried women above 50 years	2,81,400.00	128
Financial help for widow's daughter's marriage	3,30,000.00	11

## **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 16.08.2017, at 3.25 PM, in the presence of the accountant and the Secretary. The cash balance of was Rs.15,405/- as per the records. The physical presence of Rs.15,405/- 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 9 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	2
7	Office Attendant	1
8	Part time sweeper	1
9	Part Time Librarian	1
10	Part-time-Poundkeeper	1
11	Part Time Scavenger	1

The post of Senior Clerk was vacant from 29-12-2016 to 27-06-2017 and Similarly one post of Clerk was vacant from 2015 to till date of audit. These vacancies had badly affected the day to day functioning of the office.

The front office is functioning properly. An exhaustive distribution of work amongst the employees of the institution was seen made on 28.04.2017 as per office Order No. A2/05/2017/SC2. Meeting of the employees of the Panchayat were not seen held regularly. During the year 2016-17 staff meeting were held only four times (on 29.07.2016, 01.11.2016, 11.01.2017 and 21.02.2017). As per the minutes book of staff meeting, relevant discussions/decisions were seen taken in these meetings. Staff meetings may be held at least once in every month so as to review the function of each section of the Panchayat office.

The standing committees of the Panchayat do meet regularly. The details of discussions, opinions and decisions taken are entered in the minutes books. Attendance of the participants in the standing committee meetings are recorded separately in a register in place of recording the same in the minutes books. Implementing officers are not seen attended to the standing committee meetings. The minutes book of the committees may properly maintained and the presence of implementing officers have to be ensured in future.

## 1-11 Details of other audits conducted.

Audit	Date of last audit	Period of Audit	No & date of the report
Performance Audit	5/5/17 to 8/5/17	12/2016 to 4/2017	P4 3883/17 dt. 19-06-2017
Audit of the Accountant General	17/7/2006 to 29/7/2006	1997/98 to 2005/06	LBA(sq)/84-1016/597 dt. 11-09-2006

## ഭാഗം-2

### വരവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

## 2-1 Property Tax-Huge Arrears

The arrear demand and collection of property tax for the period 2016-2017 could not be verified in audit, since the arrear demand and collection register of property tax for above period are not seen maintained. In the absence of these register, the correctness of property tax could not be verified in audit.(Audit requisition No.1, dt. 18-08-2017) As per Financial statement for the year 2016-2017, receivable property tax on residential building(current) is Rs 9,86,736.00 and receivables for property tax on residential building(arrear) is 11,48,374.20. Hence early actions to be initiated to collect the arrears in time.

## 2-2 Telecommunication Towers-Property Tax Not Collected.

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

SL. No.	Name of Service Provider/owner	Building No.	Floor Area(sq.Mts)	Property Tax Arrear	Property tax current Year	Total
1	Project Manager, Indus Tower.	V/255	64	1,20,053/-	40320/-	1,60,373/-
2	Project Manager, Indus Tower.	IX/157A	36	67813/-	22,680/-	90,493/-

3	M/S Reliance	IV/192	49	91,702/-	30,870/-	1,22,572/-
4	M/S Dishnet, Wireless Ltd.	IV/18	40	55,793/-	18,900/-	74,693/-
5	Reliance Communication	II/104	16	22,470/-	7560/-	30,030/-
6	Reliance Communication	IV/17	64	90,510/-	30,240/-	1,20,750/-
7	Subdivision Engineer, Civil Bsc mobile	IX/201	5	7089/-	2363/-	9452/-
8	Project Manager, Indus Tower.	XV/210	36	17,010/-	17,010/-	34,020/-
9	M/S Indus Tower	XI/145	50	76,482/-	26,250/-	1,02,732/-
	Total			5,48,922/-	1,96,193/-	7,45,115/-

A total amount of Rs 7,45,115.00(Arrear 5,48,922.00 and current 1,96,193.00) is pending collection under the head property tax during the year 2016-2017. An audit enquiry vide no. 01/2017 dt. 19-08-2017 was served to the Secretary. But reply is not furnished. So early action may be initiated to collect the pending collection of property tax from the Telecommunication Tower companies and intimated to audit.

## **2-3 The Register of Traders List not Maintained**

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

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

### **ഭാഗം-3**

ചെലവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

## **3-1 Purchase of table and chair to S.C./S.T. students-**

(Implementing Officer-Headmaster G.L.P.S. Manhampara)

An amount of ₹ 5,81,820/- was withdrawn from treasury by Headmaster G.L.P.S. Manhampara and paid

to Maliyekkad Products, Malappuram -being the cost of chair and table to S.C./S.T. students of the Panchayat.

Details of purchase are given below

Bill No./date	Amount	No.of Table/	chair	Particulars
5/2016-17 dt.30-03-2017(S.C.P.) (Project No.150/17)	3,93,121 (S.C.P.)	43		InvoiceNo.85dt.23-03-2017 Table size 33*14*42 43Nos@₹2,750=1,18,249
		82		InvoiceNo.87dt.23-03-2017 Table size33*14*42 82Nos@2,750=2,25,499
		125	125	InvoiceNo.95dt.25-03-2017 chair125Nos@395=49,374
6/2016-17 dt.30-03-2017(T.S.P.) (Project No.151/17)	1,88,699 (T.S.P.)	60	60	InvoiceNo.95/dt.25-03-2017 Table60Nos@ 2,402=1,65,000 chair 60Nos@395=23,700
	5,81,820	185	185	

The following irregularities noticed in the implementation of the project.

- Applications, Caste certificates of the students, Beneficiary list approved by the Panchayat, Grama Sabha Minutes etc. were not produced for verification in audit.
- Procurement Committee Minutes not produced for verification.
- Monitoring Report, Certificate regarding the quality of the product etc were not produced for verification in audit.
- Stock Register and acquittance by all the students/parents for the receipt of table and chair have not been produced for verification for audit. Acquittance produced to audit did not contain the items received.

Therefore the amount expended ₹5,81,820/- is objected in audit.

(Audit Enquiry No. 2 /dt. 23-08-2017)

### **3-2 Nutrimix/WBNP Rice Transportation Charge paid-Quotation not invited**

(Project No.70/17 Special Nutrition Programme)

( Implementing Officer – I.C.D.S. Supervisor)

During the year 2016-17 a total quantity of 9,346 kg of nutrimix and 4,580 kg of WBNP rice was purchased for the distribution among the Anganwadi Centres of the Panchayat and an amount of ₹ 55,702/- was paid to Prabhakara Naik, being the transportation charge of nutrimix and rice @ ₹ 4/- for kilogram. But, quotation was not invited for the transportation of nutrimix and WBNP rice. Therefore the amount of ₹ 55,702/ paid as the hire charge is objected in audit.

Details are given below.

Sl. No.	Bill /Cheque No./date	Amount	Month	Quantity of Nutrimix Purchased- Kg	Quantity of Rice Purchased- Kg	Transportation Charge paid
1	0672583/ 10-05-2016	₹2,94,878/-	4/2016	976	720	₹60,784/-
2	0672588/2016-17 05-08-2016	₹1,52,660/-	5/2016 6/2016 7/2016	1,000 770 720	830	₹13,278/-
3	0672594/2016-17 09-09-2016	₹2,95,871/-	8/2016	940		₹3,760/-
4	3/2016-17 13-12-2016	₹1,72,407/-	10/2016	970	1450	₹9,680/-
5	6/2016-17 30-12-2016	₹58,200/-	12/2016	970		₹3,880/-
6	10/2016-17 22-02-2017	₹80,320/-	1/2017	1,000	1,580	₹10,320/-
7	1327263 29-03-2017	₹2,00,000/-	2/2017 3/2017	1,000 1,000		₹8,000/-
	Total			9,346	4,580	₹55,702/-

(Audit Enquiry No. 3 /dt. 23-08-2017)



### **3-3 Quality test of nutrimix not done**

( Implementing Officer – I.C.D.S. Supervisor)

During the year 2016-17, 9,346 K.g. of Nutrimix was purchased by the I.C.D.S. Supervisor and distributed among the children of 30 Anganwadi Centres of the Panchayat. But quality test of the nutrimix was not conducted. Quality of the nutrimix may be tested in the laboratory and report may be produced for verification in audit.

(Audit Enquiry No. 3 /dt. 23-08-2017)

### **3-4 Repair of Vehicle- Essentiality Certificate, Repair Register not maintained- expenditure objected**

(Project No. 146/16 Maintenance of Vehicle)

( Implementing Officer – I.C.D.S. Supervisor)

An amount of ₹31,930/-was withdrawn by I.C.D.S. Supervisor vide Bill No. 14/2016-17 dt. 27-02-2017 and out of this amount ₹15,650/-was paid to Vinayaka Auto Works, Kasaragod, being the charge for repairing the vehicle of Buds School (407 MiniBus Reg.No,KL 14 K. 8889).But Essentiality Certificate from the Mechanical Engineer was not obtained. Repair Register also not maintained.Therefore the amount ₹ 15,650/- is objected in audit.

(Audit Enquiry No. 3 /dt. 23-08-2017)

### **3-5 Diesel purchased for vehicle - Purchase Invoice not produced**

( Implementing Officer – I.C.D.S. Supervisor)

An amount of ₹48,916/-was received from the Panchayat to I.C.D.S. Supervisor vide Cheque No. 3492 dt. 10-05-2016, and out of this ₹10,089/- was paid to Mulleria Petroleum, being the cost of diesel purchased for Buds School Vehicle. But the purchase invoice of diesel purchased has not been produced for verification in audit.Therefore the expenditure of ₹10,089/-is objected in audit.

(Audit Enquiry No. 3 /dt. 23-08-2017)

### **3-6 Purchase of Steel Almirah to Anganvadies- Irregularity**

( Implementing Officer – I.C.D.S. Supervisor)

An amount of ₹2,94,000/- was withdrawn from treasury by I.C.D.S. Supervisor and paid to Thottathil Enterprises, Cherkala, being the cost of 30 steel Almirah purchased for the 30 Anganvadi Centres of the Panchayat. Purchase was made by inviting tender. Details of payment made are as follows

Bill No./date	Amount	Particulars
26/2016-17 dt.30-03-2017	2,64,600/-	Paid to Thottathil Enterprises, being the cost 27 steel Almirah@₹9,800/-InvoiceNo.073 dt.28-03-2017(8,559+1,241=9,800)
28/2016-17 dt.30-03-2017	29,400/-	Paid to Thottathil Enterprises, being the cost 3 steel Almirah@₹9,800/-InvoiceNo. 074 dt.28-03-2017(8,559+1,241=9,800)
	₹2,94,000/-	

Tender details are as follows.

Sl. No.	Tenderer	Specification	Rate
1	Kerala Artisans Development Corporation Ltd, Kozhikode	Steel Almirah of size 79x36x19" with glass doors.(18 Gauge)	7,288
2	Muthappan Associates, Kanhangad	-do-	8,800
3	Thottathil Enterprises,Cherkala	-do-	9,800

The lowest rate was ₹7,288/- quoted by KADCO. But purchase was made from Thottathil Enterprises and the rate paid was ₹9,800/-This resulted in the excess payment of ₹75,360/- (9,800-7,288=2,512x30=75,360). The reason for not accepting the tender in the lower rate is not explained. Under this circumstances the expenditure of ₹2,94,000/- is objected in audit.

(Audit Enquiry No. 3 /dt. 23-08-2017)

### **3-7 Advances made for the purchase of medicines- medicines received partially**

1) Project to purchase medicine- Govt. Ayurveda Dispensary,Adhur .

As per Project No. S0.101/2016-2017 (Purchase of ayurveda Medicine) a sum of Rs.1,50,000/-Withdrawn from the Treasury Vide bill No. 2/16-17 dt. 22.12.2016 and (bearing D.D. No.

792446 dated 23.12.2016.) paid to The Manager, Oushadhi, along with the indent for medicines required. But, medicines worth Rs.1,47,329/-have only been received till date as detailed below:

Invoice No. 2640 dated 31.01.2017 for Rs.35,207/-

Invoice No.3075 dated 23.02.2017 for Rs. 8,978/-

Invoice No. 2108 dated 30.12.2016 for Rs.83,113/-

Invoice No.3313 dated 14.03.2017 for Rs. 16,984/-

Invoice No.90019662 dated 29.5.2017 for Rs.3047/-

Medicines for Rs.2,671/- have not yet been received till date of audit. Hence, earnest efforts have to be made to get the balance medicines from the Oushadi. Care should be taken to avoid such a delay in the procurement of medicines in future.

2) Project to purchase medicine- Govt. Ayurveda Dispensary, Mulleria.

As per Project No.S0.67/2016-2017 (Purchase of ayurveda Medicine) a sum of Rs.3,00,000/-withdrawn from the Treasury Vide bill Nos. 1/16-17 dt 22.12.2016 and 4/16-17 dt. 27.02.2017 paid to The Manager, Oushadi along with the indent for medicines required. But, medicines worth Rs.2,45,486/-have only been received till date as detailed below:

Invoice No. 2107 dated 29.12.2016.for Rs.69,454/-

Invoice No.2603 dated 31.01.2017 for Rs. 31,544/-

Invoice No.3066 dated 25.02.2017 for Rs.25,175/-

Invoice No.3217 dated 28.02.2017 for Rs. 70,945/-

Invoice No.3676 dated 03.03.2017 for Rs.5,223/-

Invoice No. 90020102 dated 02.06..2017 for Rs.6867/-

Invoice No.90020835 dated 06.06.2017. for Rs. 45,57/-

Invoice No. 90020761dated 30.12.2016 for Rs.16,930/-

Invoice No.90021561 dated 15.06.2017 for Rs. 8921/-

Invoice No.3324 dated 14.03.2017 for Rs.5870/-

Medicines for Rs.54,514/- have not yet been received till date of audit. Hence, earnest efforts have to be made to get the balance medicines from the Oushadi. Care should be taken to avoid such a delay in the procurement of medicines in future.

### **3-8 Purchase of Homoeo Medicine-Medicine Not received.**

*Project No.0169/2016-17-Purchase of Homoeo medicine.*

*Implimenting Officer- Medical Officer, Govt.Ayurveda, Dispensary,Mulleria.*

An advance of Rs.1,50,000/- was made by the implementing Officer, vide bill no.03/2017 dated 21.02.2017 for the purchase of Homeo medicines for the Homoeo dispensary at Mulleria. The advance was made to Kerala State Homeopathic Co-operative Pharmacy Ltd., Alappuzha. Even though the advance was made on 21.02.2017, the medicines are not supplied to the dispensary. Though the amount has been booked as expenditure as per the Annual Financial Statements of the panchayat, the benefit of the expenditure has not been received to the people of the panchayat. Hence, the expenditure cannot be rated as fruitful. Hence, Immediate steps may be initiated to get the medicines from HOMCO and to bring to the stock of the dispensary.

## ഭാഗം-4

### ചൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യുവലോകനവും

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

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

Name of Institution from which the fund received.	Date of receipt.	Amount.	Name and number of project	Expenditure.	Unspent balance.
Blockpanchayat, Karadka	30.03.2017	75,000.00	Scholarship for physically, mentally challenged students, 145/17	75,000.00	Nil
Blockpanchayat, Karadka	29.03.2017	1,50,000.00	Subsidy for milk 163/2017	1,50,000.00	Nil
Blockpanchayat, Karadka	29.03.2017	2,00,000.00	Anganawadi Nutrimix 142/17	2,00,000.00	Nil

Blockpanchayat, Karadka	29.03.2017	2,50,000.00	Buds-school. 146/17	2,50,000.00	Nil
Blockpanchayat, Karadka	29.03.2017	4,64,870.00	O.D.F. panchayat 170/17	4,64,870.00	Nil

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

Expenditure made for deposit works are shown below.

Implementing Agency.	Name of work.	Voucher No./ Cheque No.	Amount deposited.	Amount expended.	Unspent balance.
K.S.E.B.	Street light (New street)	21600987 dt.31.03.2017	19,04,741	Nil	19,04,741
K.S.E.B	Total Electrification	7148 dt. 28.2.2017	5,65,836	5,65,836	0
K.S.E.B	Total Electrification	21600881 dt.07.03.2017	5,00,500/-	5,00,500/-	0

#### **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 ₹ 2,456/-/- 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	Receipt No. and date.
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			remitter.	
2014-2015	2(2)	500.00	Jayanthi R, Clerk	00572/18.05.16
2014-2015	3(3)	1,956.00	Nisha,C. (PWD- Contractor)	04173/30.12.16
Total		2,456.00		

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

Year of Audit	Para No.	Year of CAR	Para No.	Subject	Present position
1997-98	---	2004-2005	3.14.1.1(1)	AdhurPallam- Kukkankai Road taring.	Pending
1998-99 1999-2000	13,20	2004-05	3.14.1.1(2)(1)	Excess subsidy Paid forProductive Projects	Pending

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

##### A- Concise Details:

Total Receipts for the year 2016-17	4,37,71,905/-
Total Payments for the year 2016-17	4,18,20,702/-
Loss in receipts	Nil
Loss in expenditure/ amount disallowed in audit	Nil
Amount objected in audit	9,57,261/-

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

Nil

##### Details of amount objected in Audit:

Para No.	Amount.	Name and designation of the officer responsible.
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3-1	5,81,820.00	Sri. Andruman. C.S,H.M. G.L.P.S,Manhnapara.
3-2	55,702.00	Smt. Aparna, M.P. I.C.D.S. Supervisor
3-4	15,650.00	Smt. Aparna, M.P. I.C.D.S. Supervisor
3-5	10,089.00	Smt. Aparna, M.P. I.C.D.S. Supervisor
3-6	2,94,000.00	Smt. Aparna, M.P. I.C.D.S. Supervisor

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

NIL

D. Cases requiring further inquiry to fix the loss.

NIL

E. Permanent addresses of the officers responsible for the loss mentioned in the Audit report.

Nil

## **4-9 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 Dated 13.12.91	3
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
1989-901993-94	JRYFundLFKSD/259/94Dated 22.09.94	nil
1991-92	LFCT/215/94Dated 24.06.97	24
1990-911992-93	LFKSD3/96/98Dated 06.03.98	10
1996-97	LFKSD2/103/97Dated 24.09.98	nil
1993-941994-95	LFKSD5/325/00Dated 23.10.02	12
1997-98	LFKSD5/11/03Dated 30.05.03.	17
1997-98	LFKSD5/316/03Dated 20.07.04	9
1998-99	LFKSD5/544/03Dated 17.02.04(P)	Plan Fund AR
1999-2000	LFKSD5/545/03Dated 17.02.04	Plan Fund AR
2000-01	LFKSD5/546/03Dated 17.02.04	Plan Fund AR
2001-02	LFKSD4/557/03Dated 17.02.07	Plan Fund AR
1998-99	LFKSD4/411/05Dated 25.03.06	8
1999-00	LFKSD4/522/06Dated 19.06.07	15
2000-01	LFKSD4/1005/07Dated 30.04.08	12
2001-02	LFKSD4/1006/07Dated 20.07.09	9
2002-03	LFKSD4/19/08Dated 25.07.09	7



2003-04	LFKSD4/1110/07Dated 30.05.09	14
2004-05	LFKSD4/805/08Dated 14.05.10	15
2005-06	LFKSD4/204(A)/11Dated 23.03.12	5
2006-07	LFKSD3/226/11Dated 10.01.11	6
2007-08	LFKSD4/925/11Dated 29.09.12	7
2008-09	LFKSD4/322/12 Dated18.01.13	9
2009-10	LFKSD4/323/12Dated 18.01.13	6
2010-11	LFKSD4/324/12Dated10.01.13	15
2011-12	LFKSD6/466/2013Dated 25.2.2014	17
2012-13 & 2013-14	LF.KSD7-468/2015 dt; 19.09.2015	16
2014-15	LF.KSD7/1262/2015 dt.11.12.2015	17
2015-2016	KSA/KSD7/5/2017 dt. 07/01/2017	20

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

Deputy Director  
Kerala State Audit Department  
District Audit Office ,Kasaragod

**Annexure I**  
**AUDIT CERTIFICATE**

കെ.എസ്.എ-കെ.എസ്.ഡി-7/1016/2017

കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്,  
ജില്ലാ ഓഡിറ്റ് കാര്യാലയം, കാസറഗോഡ്.

E-mail:- doksd.ksad@kerala.gov.in  
ഫോൺ: 04994-256690

തീയതി. 25.09.2017

**ഓഡിറ്റ് സർട്ടിഫിക്കറ്റ്**

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

എന്റെ റിപ്പോർട്ടിൽ ചൂണ്ടിക്കാണിച്ചിരിക്കുന്ന പരാമർശങ്ങൾ ഒഴികെ, എന്റെ അഭിപ്രായത്തിൽ, കാരഡുക്ക ഗ്രാമ പഞ്ചായത്തിന്റെ 2016-17-ലെ വാർഷിക ധനകാര്യ പത്രിക, വരവ് ചെലവ് കണക്കുകളെ ശരിയായ രീതിയിൽ അവതരിപ്പിക്കുന്നു എന്ന് ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

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

No.KSA-KSD-7/1016/2017

KeralaState Audit Department,  
District Audit Office,Kasaragod-671123  
E-mail:- [doksd.ksad@kerala.gov](mailto:doksd.ksad@kerala.gov).  
Phone: 04994-256690

Dated : 25.09.2016

AUDIT CERTIFICATE

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

In my opinion, the Financial Statements of Karadka Grama Panchayat for the year 2016-17, except the observations in Part 2 and part 3 of my audit report, properly presents the picture of income and expenditure.

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