

GOVERNMENT OF KERALA

KERALA STATE AUDIT DEPARTMENT
AUDIT REPORT

ON THE ACCOUNTS OF

KUMBADAJE GRAMA PANCHAYAT in

KASARAGOD DISTRICT

For the year 2015-2016

Kerala State Audit Department,

District Audit Office, Kasaragod.

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No. KSA.KSD-7/1263/2016

KERALA STATE AUDIT DEPARTMENT,

DISTRICT AUDIT OFFICE, KASARAGOD.

E-Mail: ddlfadksd@gmail.com

Phone :04994256690

DATED:22.12.2016

From

The Deputy Director

Kerala State Audit Department,

District Audit Office, Kasaragod.

To

The President,

Kumbadaje Grama Panchayat.

(Through the Secretary)

Sir,

Sub: Kumbadaje 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 Kumbadaje 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- /7/1263/2016

Dated: 22.12.2016

AUDIT REPORT ON THE ACCOUNTS OF KUMBADAJE 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 Kumbadaje Grama Panchayat, in Kasaragod district, for the financial year 2015-16 was subjected to Audit. Development fund received, Fund for maintenance, Centrally Sponsored Funds and various departmental allocations were also audited. The cash receipts and remittances for the period from 30.04.2016 to 30.06.2016 were verified in audit and withdrawals from various accounts were verified from 30.04.2016 to 30.06.2016.

The defects noticed in audit have been brought to the notice of the Panchayat through Audit Enquiries. Out of 13 Audit Enquiries served replies to 1 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 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 : Sri. Rajarama.C.

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

| | |
|--|---|
| Time taken for audit | 05.12.2016 to 14.12.2016. |
| Name and designation of auditors who conducted the audit | Sri.Mahesha.B, Audit officer (HG). |
| | Sri.Vinoth Kumar.C, Assistant Audit Officer. |
| | Sri.Jayananda.H, Assistant Audit Officer. |
| | Sri.Yadava Kumara C.H. Assistant Audit Officer. |
| | Sri.Shivashankara K. Auditor |

(B). Executive Authorities.

| | | |
|-----------|---|---|
| President | Sri. G.Hassainar Gosada (Administrative committee) | 01.04.2015 to 30.10.2015. (01.11.2015 to 11.11.2016) |
| | Smt. Fathimath Zuhara | 12.11.2015 to 31.03.2016 |
| Secretary | Sri.K.Divakaran | 01.04.2015 to 22.07.2015 F.N |
| | Sri. T. Pavithran | 22.07.2015 to 03.08.2015 F.N |
| | Sri. K.Shama Bhat | 03.08.2015 to 16.08.2015 |
| | Sri. Anil kumar N.M | 17.08.2016 to 01.01.2016 F.N |
| | Smt.Baby A. | 01.01.2016 to 07. 02.2016 |
| | Sri.Gangadharan Nair | 08.02.2016 to 31.03.2016 |

Implementing Officers.

| Designation | Name of the Officers | Period |
|-------------|----------------------|--------|
|-------------|----------------------|--------|

| | | |
|---------------------------|----------------------|--------------------------|
| Assistant Engineer | Sri.Ushar Krishnan | 01.04.2015 to 31.03.2016 |
| Agriculture Officer | Sri.Ragavendra .P | 01.04.2015 to 31.03.2016 |
| Village Extension Officer | Sri.Mahadeva C.M | 01.04.2015 to 31.03.2016 |
| I.C.D.S.Supervisor | Smt.Arun Renuka Devi | 01.04 2015 to 21.12.2015 |
| | Smt.Ramani .N.A | 22.12.2015 to 31.03.2016 |
| Head Master | Sri.Suvarna. U | 01.04.2015 to 31.03.2016 |
| Medical Officer Alopahy | Dr.Mohammed Ali M.K | 01.04.2015 to 06.07.2015 |
| | Dr Gopalakrishna.C.H | 21.08.2015 to 31.03.2016 |
| Medical Officer Ayurveda | Dr Fathima Yasmeen | 01.04.2015 to 31.03.2016 |
| Veterinary Surgeon | Sri. Biniraj A | 01.04.2015 to 31.12.2015 |
| | Smt.Jyothis. K.M | 01.07.2015 to 31.03.2016 |

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- 1) Audit certificate
- 2) Receipts and payments Statement 2015-16
- 3) Income and Expenditure Statement 2015-16
- 4) Balance Sheet as on 31.3.2016

ഭാഗം 1**പൊതു അനുബന്ധം****1-1 Budget**

The budget for the year 2015-2016 was approved by the panchayat committee as per resolution No.98/2015 dated 30.03.2015 . The anticipated receipts and payments as per the budget were as follows.

| | |
|----------------------|---------------|
| Opening Balance | 38,86,697/- |
| Anticipated Receipts | 1,19,08,610/- |
| Total | 1,57,95,307/- |
| Anticipated Payments | 1,04,85,509/- |
| Closing Balance | 53,09,798/- |

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 20.07.2016. 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. **Details of certification of Annual Financial Statement.**

| Year | Date of certification | Date and Number of the certificate |
|-----------|-----------------------|------------------------------------|
| 2015-2016 | 05.12.2016 | Attached as annexure-1 |

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

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

- 1) Asset Register not produced for verification.
- 2) "Sanchaya" software in respect of property tax,Profesion Tax from institutons and traders,D&O Trade licence fee and rent on land and building were not linked with "saankhya" Software.
- 3) Property Tax Demand and Arrear Register not produced audit verification.
- 4)Profession Tax Institutions/Professionals/Traders and Rent from Buildings Arrear Register not produced for Audit verification.
- 5) KGB Bank(MGNREG) -Reconciliation has not been done.

1-4 Financial Position.

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

| | |
|-----------------|---------------|
| Opening balance | 1,39,41,011/- |
| Receipts | 4,72,93,479/- |
| Total | 6,12,34,490/- |
| Payments | 5,88,15,347/- |
| Closing Balance | 24,19,143/- |

* The receipts and payments includes Rs 1,27,88,236/- received as EFMS under Mahatma Gandhi NREG and D B T-Fund transfer Rs 1,58,42,200/-

The balance sheet as on 31.03.2016 shows an arrear& current of Rs 7,19,207/- under property tax. Earnest efforts have to be made to realize the arrears.

1-5 Utilization of Fund

| Fund | Opening balance | Receipts | Total | Payments | Transfer Credit | Closing Balance | Percentage of utilization |
|-----------------------------|-----------------|-------------------------|-------------|-------------|-----------------|-------------------|---------------------------|
| Development Fund – General | 28,90,156 | 67,31,437(TC) | 96,21,593 | 82,36,717 | Nil | 13,84,876(refund) | 100% |
| Development Fund- SCP | 7,73,135 | 10,45,536 | 18,18,671 | 10,45,536 | 7,73,135 | Nil | 100% |
| Development Fund – TSP | 4,00,000 | 8,70,000 | 12,70,000 | 9,70,000 | 3,00,000 | Nil | 100% |
| CFC-IV | 30,45,548 | 46,36,025 | 76,81,573 | 41,07,825 | 35,73,748 | Nil | 100% |
| KLGS DP-V | 26,89,026 | Nil | 26,89,026 | 6,04,472 | 20,84,554 | Nil | 100% |
| Maintanance Fund – Road | 7,09,009 | 31,99,706 | 39,08,715 | 20,62,183 | Nil | Nil | 100% |
| Maintanance Fund – Non-Road | 11,13,693 | 13,63,103+ 18,46,532 | 43,23,328 | 43,23,328 | Nil | Nil | 100% |
| B- Fund | Nil | 1,59,42,280 | 1,59,42,280 | 1,59,42,280 | Nil | Nil | 100% |
| Mahatma Gandhi NREGA | 4,960 | 1,32,70,089 | 1,32,75,049 | 1,32,61,293 | 2,530(refund) | 11,226 | 99.89 |

1-6 Review of implementation of projects.

The details of projects approved and implemented are furnished below:

| No. of projects | Estimated expenditure | No. of Projects | Expended amount | No. of projects | No. of projects not | No. of projects | Percentage of projects |
|-----------------|-----------------------|-----------------|-----------------|-----------------|---------------------|-----------------|------------------------|
|-----------------|-----------------------|-----------------|-----------------|-----------------|---------------------|-----------------|------------------------|

| approved | under the approved projects | implemented | | partially implemented | implemented | completed | completed |
|----------|-----------------------------|-------------|---------------|-----------------------|-------------|-----------|-----------|
| 140 | 3,66,85,668/- | 91 | 2,17,54,732/- | 12 | 37 | 79 | 65 |

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. | 10 | 36,62,250 | 5 | 7,06,323 | 19.28% |
| 2 | Assistant Engineer. | 90 | 1,90,79,144 | 57 | 1,09,56,558 | 57.42% |
| 3 | Agricultural Officer. | 5 | 19,85,333 | 5 | 10,87,275 | 54.76% |
| 4 | ICDS Supervisor | 4 | 21,29,000 | 4 | 19,01,171 | 89.29% |
| 5 | Medical Officer-Alopathy | 1 | 4,75,000 | 1 | 35,5,122 | 74.76% |
| 6 | Head Mistress | 5 | 7,09,941 | 5 | 7,08,283 | 99.76% |
| 7 | Medical Officer-GAD | 1 | 50,000 | 1 | 50,000 | 100% |
| 8 | Veterinary Surgeon | 5 | 15,05,000 | 5 | 6,65,000 | 44.18% |
| 9 | V.E.O | 19 | 70,90,000 | 8 | 53,25,000 | 75.10% |
| | Total | 140 | 3,66,85,668 | 91 | 2,17,54,732 | 59.30% |

For the year 2015-16 a total number of 140 projects were approved by DPC. Out of this 91 numbers were implemented during 2015-16 which is only 59.30% of the total numbers. In the case of public works the number of projects have to be implemented was 90 out of which only 57 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.

Mahathma Gandhi NREGS.

During 2015-16, Panchayat has prepared an action plan for the implementation of 432 projects under Mahatma Gandhi National Rural Employment Guarantee Scheme, for a total outlay of Rs.7,46,18,860/- But the panchayat has succeeded to implement only 292/- projects with a total expenditure of Rs.1,27,88,236/- which is only 17.13% 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 NREGS.

| | |
|--|----------|
| Total families registered | 1,462 |
| Total number of job cards issued | 1,462 |
| No. of S.C. families | 195 |
| No. of S.T. families | 93 |
| Total number of labour days created | 2,76,770 |
| No. of families completed 100 days job | 53,398 |
| Total no. of projects got approved | 175 |
| Total no. of projects implemented | 432 |
| Out lay of the total project | 292 |

1-7 Own fund.

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

| Item | Previous year | This year | Difference | Percentage (+)/(-) |
|-----------------|---------------|-------------|------------|-----------------------|
| Tax revenue | 4,08,870/- | 9,50,862/- | 5,41,992 | 232.56 |
| Non tax revenue | 1,82,616/- | 2,18,009/- | 35,393 | 119.38 |
| Other Revenue | 16,733/- | 29,996/- | 13,263 | 179.26 |
| Total | 6,08,219/- | 11,98,867/- | 5,90,648 | 197.11 |

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 | 95,760/- | 56 |
| Agriculture Labour Pension | 8,86,560/- | 95 |
| Widow pension | 60,41,680/- | 530 |
| National Old Age Pension | 69,03,660/- | 726 |
| Special Disabled Pension | 18,87,100/- | 181 |
| Pension for unmarried women above 50 years | 1,23,200/- | 11 |
| Financial help for widow's daughter's marriage | 3,30,000/- | 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 05.12.2016. at 3.30 PM in the presence of the accountant and the Secretary. The cash balance of was Rs.5,704/- as per the records. The physical presence of Rs.5,704/- 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 |
| 3 | Head Clerk | 1 |
| 4 | Accountant | 1 |
| 5 | Senior Clerk | 3 |
| 6 | Clerk | 3 |
| 7 | Office Attendant | 1 |
| 8 | Part time sweeper | Nil |

The front office is functioning properly. Meeting of the employees of the panchayat were not seen held during the year 2015-16. Meeting of the employees of the Panchayat have to 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.

Maintenance of registers.

The incumbency 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 | 17.10.2016 to 18.10.2016 | 01.07.2016 to 30.09.2016 | No.p4/7280/2016 Dtd.25.10.2016 |
| Audit of the Accountant General | Nil | Nil | Nil |

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 2 dt 13-12-2016) As per Financial statement for the year 2015-2016, receivable property tax on residential building(current) is Rs 2,78,582.00 and receivables for property tax on residential building(arrear) is 4,40,625.00. 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 saankya

"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 saankya 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/m² should be levied as maximum property tax for an year on Telecommunication Towers.Details are given below

| SL No | Service provider | Floor Area(sq.mts) | Property tax arrear 2015-2016 | Property Tax current 2015-2016 | Total |
|-------|----------------------------------|---------------------|-------------------------------|--------------------------------|-------------|
| 1 | Indus Tower Ltd. | 13.14m ² | 16,603.00 | 7,451.00 | 24,054.00 |
| 2 | Reliance Communication Ltd. | 25.60m ² | 26,272.00 | 13,303.00 | 39,578.00 |
| 3 | M/S Bharathi infratel Ltd. | 13.14m ² | 15,922.00 | 7,451.00 | 23,373.00 |
| 4 | M/S Vodafone Essar Cellular Ltd. | 7.03m ² | 8,328.00 | 3,654.00 | 11,982.00 |
| 5 | M/S Vodafone Essar Cellular Ltd. | 5.74m ² | 6,990.00 | 2,985.00 | 9,975.00 |
| 6 | M/S Vodafone Essar Cellular Ltd. | 5.88m ² | 7,134.00 | 3,057.00 | 10,191.00 |
| 7 | M/S Bharathi infratel Ltd. | 13.14m ² | 15,922.00 | 7,451.00 | 23,373.00 |
| 8 | Indus Tower Ltd. | 13.14m ² | 16,603.00 | 7,451.00 | 24,054.00 |
| Total | | | 1,13,774.00 | 52,806.00 | 1,66,580.00 |

A total amount of Rs 1,66,580.00/-(Arrear 1,13,774.00 and current 52,806.00) is pending collection under the head

property tax during the year 2015-2016. An audit enquiry vide no 01/2016 dt 07-12-2016 was served to the secretary and replied that action will be taken to collect the amount. So action may be initiated to collect the pending collection of property tax from the Telecommunication Tower companies and intimated to audit.

ഭാഗം-3

ചെലവു കണക്കുകളിന്മേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

3-1 Laying with laterite sized stone on slushy areas of roads and foot paths - Excess payment made not admitted.

Implementing Officer – Assistant Engineer.

In the following works implemented during the year 2015-16, the rate provided for the item of work “laying with laterite sized stone of size 35 x 20 x 20 cms for slushy areas including all charge etc complete” was ₹ 2608/ m³ (with cost index 30.48%) and ₹ 2671.26/ m³ (with cost index 36.19%). Since the data for the item of work “laying with laterite sized stone of size 35 x 20 x 20 cms for slushy areas” is not available in DSR, rate for this item of work was arrived as per the observed data shown below.

| OD | Laying with laterite sized stone of size 35 x 20 x 20 cms for slushy areas including all charge etc complete. | | | | |
|-----------------------------|---|------|----------|--------|----------|
| Code | Description | Unit | Quantity | Rate ₹ | Amount ₹ |
| | MATERIAL | | | | |
| MR | laterite stone of size 35X20X20 cm | E | 66.00 | 29.50 | 1947.00 |
| | LABOUR | | | | |
| 124 | Mason 2 nd class | day | 0.70 | 399.00 | 279.30 |
| 115 | Coolie | day | 0.70 | 329.00 | 230.30 |
| TOTAL | | | | | 2,456.60 |
| Market rate | | | | | 1,947.00 |
| Add 1% water Charges | | | | | 19.47 |
| Total (A) | | | | | 1,966.47 |
| Total excluding Market rate | | | | | 509.60 |
| Add 1% water Charges | | | | | 5.10 |
| Total (B) | | | | | 514.70 |

| | |
|---|----------|
| Total (A) +1.3048 x (B) | 2638 |
| Total cost for 1 cum with cost index 30.48% (without CP&OH) is limited to | 2,608 |
| Total (A) +1.3619 x (B) | 2,667.44 |
| Total cost for 1 cum with cost index 36.19% (without CP&OH) | 2,667.44 |

Though the rate worked out for the item of work paving with laterite sized stone of 35 x 20 x 20 cms was ₹ 2,638/m³ (with cost index 30.48%) and ₹ 2,667.44/m³ (with cost index 36.19%), the rates provided for this item in the following works were ₹ 2,608/ m³ (with cost index 30.48%) and ₹ 2,671.26/ m³ (with cost index 36.19%).

The size of the laterite stone used for paving in this works is 35cm x 20cm x 20cm, but the convenors of these works were paid for the paving work done with extra thickness (22cm), which has resulted in an excess payment of ₹ 28,608/- as detailed below.

I. Shanthipallam-Ponnanagari road improvement.

| | |
|------------------------------|---|
| Project No | S.O. 84/16 |
| Name of work | Shanthipallam-Ponnanagari road improvement |
| Estimate | 4,32,901/- |
| TS No. | 107/AEE/LSGD /KDK/2015-16 dt. 21.07.2015 of the Assistant Executive Engineer, LSGD Sub Division, Karadka Block. |
| Name of convenor | Abdul Rahiman, S/o Abbas, Gosada. |
| Agreement No. | 9/AE/LSGD/KDJ/15-16. dated 04.09.2015 |
| M. book No. | 38/15-16 |
| Total Value of work done | ₹ 4,06,572/- (₹ 4,30,967/- including tax) |
| Treasury Bill No. | 12/15-16 dated 31.03.2016 (Gross amount ₹ 4,30,967/-) |
| Amount paid to the convener. | ₹ 3,98,411/- (DD No 185064/18.04.2016) |

Detailed estimate of the work “Shanthipallam-Ponnanagari road improvement“ was prepared based on DSR 2014 (with cost index 30.48%), consisted of 5 items of works, in which item number 4 was “Laying with laterite sized stone of size 35 x 20 x 20 cms for slushy areas including all charge etc complete. As detailed below, an amount of ₹ 2,65,807/- was provided in the estimate for this item of work.

| Length | Breadth | Depth | Total Quantity | Rate | Amount |
|--------|---------|--------|-----------------------|----------------------|--------------|
| 182 m | 2.8 m | 0.20 m | 101.92 m ³ | 2608/ m ³ | ₹ 2,65,807/- |

The quantum of work recorded in page no 6 and 7 of the M. Book for item number 4 (Laying with laterite sized stone) is detailed below.

| Number | Length | Breadth | Depth | Contents |
|--------|--------|---------|-------|-----------------------|
| 1 | 50.0 | 2.80 | 0.22 | 30.80 |
| 1 | 50.0 | 2.80 | 0.22 | 30.80 |
| 1 | 50.0 | 2.80 | 0.22 | 30.80 |
| 1 | 15.0 | 2.80 | 0.22 | 9.24 |
| | | Total | | 101.64 m ³ |

Convenor of the work was paid a sum of ₹ 2,65,077/- (101.64 m³ x 2608/m³) for this item of work vide page 10 of M. Book.

As per the data and estimate of this work, size of the laterite stone used (vide item number 4) for paving the slushy areas in this work is 35cm x 20cm x 20cm, but as per the measurements recorded in the M book thickness of the stone is 22cm. Audit team and the Overseer of the Grama Panchayat visited the work site on 13.12.2016, for the physical verification of the paving work done. On verification it was noticed that single layer paving with laterite sized stone was done at the work site. Since the thickness of the stone as per the data and estimate of this work is only 20cm, valuation of the work done by reckoning the thickness of the stone as 22cm is irregular. Hence the admissible value of item number 4 (Laying with laterite sized stone of size 35 x 20 x 20 cms for slushy areas) is as follows.

| | |
|-----------------------|--|
| Quantity of work done | 101.64 m ³ x 0.20m / 0.22m = 92.4m ³ |
| Value of work done | 92.4 m ³ x 2608 / m ³ = ₹ 2,40,979/- |

Computation of value of work done with extra thickness of the stone has resulted in an excess payment of ₹ 24,098/- (₹ 2,65,077 - ₹ 2,40,979), which needs to be recovered from the Sri. Ushar Krishnan, Assistant Engineer, who measured the work.

II.Orumbodi Thookupalam footpath repair.

| | |
|------------------|--|
| Project No | SO. 122/16 |
| Name of work | Orumbodi Thookupalam footpath repair |
| Estimate | 1,70,050/- |
| TS No. | 410/AEE/LSGD/KDK/2015-16 dt. 16.02.2016 of the Assistant Executive Engineer, LSGD Sub Division, Karadka Block. |
| Name of convenor | Aboobaker, S/o Moidu, Maniyoar. |
| Agreement No. | 37/AE/LSGD/KDJ/15-16 dated. 25.02.2016 |

| | |
|------------------------------|---|
| M. book. No. | 10/15-16 |
| Total Value of work done | ₹ 1,51,595/- (₹ 1,60,691/- including tax) |
| Treasury Bill No. | 26/15-16 dated 31.03.2016 (Gross amount ₹ 1,60,691/-) |
| Amount paid to the convenor. | ₹ 1,40,583/- (DD. No. 185093/18.04.2016) |

Detailed estimate of the work “Orumbodi Thookupalam footpath repair“ was prepared based on DSR 2014 (with cost index 36.19%), consisted of 4 items of works, in which item number 2 was “Laying with laterite sized stone of size 35 x 20 x 20 cms for slushy areas including all charge etc complete. As detailed below, an amount of ₹ 57,699/- was provided in the estimate for this item of work.

| Length | Breadth | Depth | Total Quantity | Rate | Amount |
|--------|---------|--------|----------------------|-------------------------|-----------|
| 90 m | 1.2 m | 0.20 m | 21.60 m ³ | 2671.26/ m ³ | ₹57,699/- |

The quantum of this work recorded in page no 2 and 3 of the M Book for item number is detailed below.

| Number | Length | Breadth | Depth | Contents |
|--------|--------|---------|-------|----------|
| 1 | 4.00 | 1.30 | 0.22 | 1.14 |
| 1 | 8.30 | 1.50 | 0.22 | 2.74 |
| 1 | 4.20 | 0.90 | 0.22 | 0.83 |
| 1 | 8.00 | 0.80 | 0.22 | 1.41 |
| 1 | 8.00 | 1.00 | 0.22 | 1.76 |
| 1 | 8.00 | 0.70 | 0.22 | 1.23 |
| 1 | 7.50 | 1.10 | 0.22 | 1.82 |
| 1 | 3.50 | 1.30 | 0.21 | 0.96 |
| 1 | 12.00 | 1.10 | 0.21 | 2.77 |
| 1 | 12.00 | 1.20 | 0.21 | 3.02 |

| | | | | |
|---|-------|-------|------|---------------------|
| 1 | 12.50 | 1.00 | 0.22 | 2.75 |
| 1 | 4.00 | 1.20 | 0.22 | 1.06 |
| | | Total | | 21.49m ³ |

Convener of the work was paid a sum of ₹ 57,405/- (21.49 m³ x 2671.26/m³) for this item of work vide page 10 of M Book.

As per the data and estimate of this work size of the laterite stone used (vide item number 2) for paving the slushy areas in this work is 35cm x20cm x20cm, but as per the measurements recorded in the M. book thickness of the stone is 22cm and 21cm. A photograph of the paving work done at the work site is kept in the work file. From the photograph it is evident that single layer paving with laterite sized stone was done at the work site. Since the size of the thickness of the stone as per the data and estimate of this work is only 20cm, valuation of the work done by reckoning the thickness of the stone as 22cm and 21cm is irregular. Hence the admissible value of item number 2 (Laying with laterite sized stone of size 35 x 20 x 20 cms for slushy areas) is as follows.

| | |
|-----------------------|---|
| Quantity of work done | $14.74 \text{ m}^3 \times 0.20\text{m} / 0.22\text{m} \times / \text{m}^3 = 13.4\text{m}^3 +$ $6.75 \text{ m}^3 \times 0.20\text{m} / 0.21\text{m} \times / \text{m}^3 = 6.43\text{m}^3$ |
| | Total=19.83m ³ |
| Value of work done | $19.83 \text{ m}^3 \times 2667.44/\text{m}^3 = ₹ 52,895/-$ |

Computation of value of work done with extra thickness of the stone has resulted in an an excess payment of ₹ 4,510/- (₹ 57,405 - ₹ 52,895), which needs to be recovered from the Sri. Ushar Krishnan, Assistant Engineer, who measured the work.

(In the following works executed by the Panchayat during the year 2015-16 for the item 'Laying with laterite sized stone of size 35 x 20 x 20 cms for slushy areas', thickness of the laterite stone used for paving work was reckoned as 20 cm. Maniyoar Palathadi road improvement (Project No SO 94/16), Gowriyadukka Kozhikodumool road improvement (Project No SO 154/16), Thuppakkal Puthrodi culvert and drainage maintenance (Project No SO 150/16), Kurumujikatta Tharavaduroad improvement (Project No SO 158/16), Bellige Movvar School footpath repair (Project No SO 117/16).)

(The matter was brought to the notice of the implementing officer vide Audit Enquiry No. 9 dated 13.12.2016, but no reply was furnished).

3-2 Tarring work of metalled roads not done.

Implementing Officer: Assistant Engineer.

Metalling work of the following roads in the Panchayat were done during the year 2015-16.

| Sl No | Details of work | Expenditure | Remarks. |
|-------|--------------------------|--------------|---------------------------------|
| 1 | Keerikadu SC colony road | ₹ 4,22,900/- | Vide item number 6 of this work |

| | | | |
|---|--|--|---|
| | soling(Project No 141/16). M. Book No 56/15-16 | (Try.Bill.No. 67/15-6 dated .31.03.16) | metaling (base course) work was completed for a length of 390m with a width of 3.2m width. |
| 2 | Baradukka-Bajakoodulroad soling(ProjectNo134/16). M. Book No. 50/15-16 | ₹ 1,69,087/- (Try.Bill.No 42/15-6.dated .31.03..16) | Vide item number 5 of this work metaling (base course) work was completed for a length of 160m with a width of 3.2m. |

During the year 2015-16, only soling work of these roads were done. Tarring work of this road does not included in the approved project list for the year 2016-17 also. Using the mettled road for a long time may lead into damaging the mettled surface and wastage of fund. This is brought to notice. Hence the tarring work of this road may be executed at the earliest.

3-3 Drinking water supply scheme - earth work excavation for trench laying of pipe line - excess expenditure incurred not admitted in audit .

1.Kaje S.C.Colony Drinking water supply scheme. No.161/16

| | |
|--------------------------|---|
| Name of project | Kaje S.C.Colony drinking water scheme. No.161/16. |
| Fund | Plan fund. Rs.1,10,000/- |
| Estimate | Rs.1,10,000/- |
| Name of Convenor | Sri. Vishwanatha.K |
| Agreement No.and date | 44/AE/LSGD/KDJ/15-16 dt.02.03.2016. |
| Valuation | Rs.1,03,004/- |
| Measurement book No. | 36/15-16 |
| Bill No. date and amount | 60/15-16. 30.03.2016.Rs.1,08,728/- |

ADMISSIBLE RATE

The provision in the estimate is earth work excavation providing laying pipe line, removing existing pipe line and fixing the same to new area. The estimate is prepared on the basis of DSR.2014 with Kasaragod District Cost Index.13619 is adopted and the work is executed through the convenor of the Beneficiary Committee. The above drinking water scheme consist three items of work, in which item number one is 'Earth work excavation for trenching to lay pipes including excavation for socket and dressing of sides ramming of bottom etc.....' . As per the measurement book, 46.25m³ (185 x 0.50 x 0.50) earth work excavation work for trench for laying of pipe was done and amount admitted Rs.8,521.10/- @ 184.24/m³.

The actual rate for “Excavating trenches in all kinds of soil for pipes, cables etc not exceeding 80mm dia “ as per CPWD Schedule of rates 2014 Cost index of 1.3619 without adding contractors profit and over head charges is Rs.144.68/m3 only.(ITEM CODE:2.10.1.1). But, in the above works, the rate has been taken as Rs.184.24/m3. This has resulted in inclusion of excess rate in the estimate and excess payment to the convenor, the details of which are given below:

Excavating trenches in all kinds of soil for pipes and cables,etc not exceeding 80mm dia – (2.10.1.1)

Data for 180 meter

| Code | description | unit | qty | rate | Amount |
|-------|---|-------|--------|--------|-----------|
| 2.8.1 | Rate as per item No.2.8.1.of sub head Earthwork | 1 cum | 85.050 | 135.59 | 11,531.93 |
| 2.25 | Rate as per item No.2.25 of sub head Earthwork | 1 cum | 85.050 | 96.77 | 8,230.29 |
| | Total for 180 meter | | | | 19,762.22 |
| | 1% water charge | | | | 197.62 |
| | Total | | | | 19,959.84 |
| | Hence for 1 meter | | | | 110.89 |
| | With cost index 1.3048 | | | | 144.68 |
| | Total | | | | 144.68 |
| | Admissible rate for 1 m3 | | | | 144.68 |
| | Excluding CP and OHC. | | | | 144.66/m3 |

| | <u>Valuation admitted</u> | <u>Admissible valuation</u> | <u>Excess</u> |
|---|---|--|---------------------------|
| Item no.1.“Excavating trenches in all kinds of soil for pipes and cables,etc not exceeding 80mm dia – (2.10.1.1)” | 46.25 m3 @ Rs.184.24/m3 = 8521.10 Page no1, 6 m.book | 46.25 m3 @ Rs.144.68/m3 = 6691.45 (ITEM CODE No.2.10.1.1) | Rs.1829.65 Rs.1,830.00 |

| | | | |
|--|-------------|--|--|
| | no.36/15-16 | | |
|--|-------------|--|--|

There is an excess valuation of Rs.1,830/- under this item is disallowed in audit. Audit enquiry bearing no.4 and date 09.12.2016 was served to the Assistant Engineer. No reply was received. The excess payment made to the convenor amounting to Rs. 1,830/- is disallowed in audit. The loss amount to be recovered from the Assistant Engineer who prepared the estimate of this work.

3-4 Endosulphan victims-- Ambulance Van Kept Idle .

An Ambulance Van (Force-Travellar Ambulance-9+0-3350 Vehicle No.KL.14-R 3862) was sanctioned to the Kumbadaje Grama panchayat by the District Collector for the use of Endosulphan victims. The Ambulance Van was handed over to the Grama panchayat on 29.05.2015. Presently the Ambulance Van is kept idle on the backyard of Panchayat office. The vehicle is not in use for the purpose. (Total running kilometer is only 154K.M. from delivery date to till date of audit. The Vehicle is kept in open to sun and rain. Shelter facility is not made available to the vehicle. The Insurance premium coverage period of the vehicle lapsed on 28.07.2016. It has not further renewed from 29.07.2016 onwards. The matter is brought to the notice of the Panchayat committee. Action may be taken to renew the insurance policy and make use of vehicle to Endosulphan victims. (Audit Enquiry No.13/15.12.2016).

3-5 Medicines not supplied -since nine months elapsed the advance paid.

Implementing officer: Medical Officer, PHC Kumbadaje.

As per Project No-33/16 (Palliative care project) a sum of Rs.78,980/- withdrawn from Treasury vide Bill No. 3/2015-16 dated 15.02.2016. Out of this an amount of Rs 20,000/- has been paid to The Deputy Manager, KMCL, Trivandrum along with the indent for medicines required. But medicines worth Rs.20,000/- is not received so far. Non receipt of medicines after the passage of 9 months from the date of payment is brought to the notice of the Panchayat committee. Earlier action may be initiated to obtain the medicines from the above firm.

3-6 Advances paid for the purchase of Equipments- received only partially

Implementing Officer: Medical Officer, Primary Health Centre, Kumbadaje.

As detailed below, advances were seen made to Kerala State Medical Services Corporation for the purchase of Equipments and Homecare kit.

1.Project No.33/2016 (Santhwanam- palliative care project)

Bill. No.04/15-16 dated 20.03.2016 for Rs.76,862.00.

Under the above project, a sum of Rs.34,362.00 was paid to the Deputy Manager, KSMSC Ltd, being the advance for the purchase of the Equipments and Homecare kit . (Bearing DD No 187444 dt 28.03.2016.) But, Equipments and Homecare kit worth Rs.18,064/-have only been received(invoice No 2105 dt 21.7.2016). Homecare kit worth for Rs.16,298/-have not yet been received till date. Hence, earnest effort is to be initiated to get the Homecare Kit and remaining Equipments from the Medical Service Corporation.

3-7 Utilisation certificates not produced - Amount objected.

During the year 2015-16, an amount of Rs 14,14,489/- as detailed below has been paid to other Institutions for the implementation of various projects. But the utilisation certificates for the expenditure of the Panchayath share is not produced for Audit verification. In the absence of Utilisation Certificates, the amount of Rs 14,14,489/- is objected in Audit.

| Sl No | Implementing Officer | Bill No/Dt | Amount | Particulars |
|-------|----------------------|---------------------------|----------|---|
| 1 | Secretary | 11/15-16 /22-12-2015 | 4,15,250 | NPRPD Panchayath share paid to Secretary, District Panchayat Kasaragod. (Project No-02/2015-16) |
| | | 23/2015-16 /26-02-2016 | 20,000 | Electrical connection to Yethadka Anganawady Building- amount paid to Assistant Engineer KSEB Badiadka. (Project No-71/2015-16) |
| 2 | Veterinary Surgeon | 06/15-03-2015 | 2,00,000 | Animal birth control programme share to amount paid to Secretary District Panchayat Kasaragod (Project No-153/2015-16) |
| 3 | Head Master | 3/15-16 /15-12-15 | 5,72,000 | S.S.A. Panchayat share amount paid to District Project Officer, SSA Kasaragod (Project No-37/2015-16) |
| 4 | Assistant Engineer | 21/31-03-2016 | 45,455 | Pallithodu drinking water scheme amount paid to Assistant Engineer, KSEB Badiadka. |
| | | 22/31-03-2016 | 31,650 | Machavu S.C.colony drinking water- amount paid to Assistant Engineer KSEB Badiadka. |
| | | 23/31-03-2016 | 21,500 | Kumbadaje Anganawadi wiring- amount paid to Assistant Engineer KSEB Badiadka. |
| | | 24/31-03-2016 | 28,700 | Gosada Anganawadi wiring- amount paid to Assistant Engineer KSEB Badiadka. |
| | | 06/28-10-2015 | 79,934 | Street light C.H. Nagar to Annadka Masjeed Road |

3-8 Projects implemented in Agricultural Sector- Monitoring not conducted.

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

3-9 Ashraya -Rehabilitation-fund not utilised.

Implementing Officer: Member Secretary, Kutumbashree-CDS.

An amount of Rs-8,91,517 was available for the implementation of Ashraya project during the period of audit. The

present position of fund is given below.

| | |
|-----------------|----------|
| Opening balance | 8,62,082 |
| Receipt | 29,435 |
| Total | 8,91,517 |
| Expenditure | 2,84,750 |
| Closing balance | 6,06,767 |

Out of the total amount of Rs 8,91,517 only Rs-2,84,750 has been spent during the period under audit. Necessary directions may be issued to implement the project in time.

3-10 Street light charges paid-joint verification not conducted.

Implementing Officer: Secretary

An amount of Rs 74,160/- was paid to KSEB during 2015-16 @ Rs 6,180/- 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 08.12.2016).

3-11 Office Vehicle- Mileage test not done.

Implementing Officer: Secretary

As per the log book of the office vehicle of Panchayat -KL-14-G-4689 (Bolero jeep), the mileage test was seen conducted last time on 21.07.2011. After that no mileage test has been conducted till date. In the absence of the mileage test report, the effectiveness of fuel used is not able to ascertain in audit. Mileage test is to be conducted by the competitive authorities at the earliest and certificate of mileage has to be recorded in the log book.

3-12 Purchase of stationery items not brought in to the stock register.

The total sum of Rs.40,174/-was spent for purchasing of stationary items as detailed below.

| Sl No | Voucher No.& Date | Amount | Agency |
|-------|---------------------|---------|--------------------------------|
| 1 | 21500030/06.04.2015 | 2,213/- | Kasaragod co-operative society |
| 2 | 21500534/15.12.2015 | 3,000/- | Kasaragod co-operative society |
| 3 | 21500535/15.12.2015 | 3,010/- | Kasaragod co-operative society |
| 4 | 21500546/15.12.2015 | 1,850/- | Kasaragod co-operative society |
| 5 | 21500537/15.12.2015 | 4,625/- | Kasaragod co-operative society |
| 6 | 21500556/31.12.2015 | 2,600/- | Kasaragod co-operative society |

| | | | |
|----|---------------------|---------|--------------------------------|
| 7 | 21500413/14.10.2015 | 4,700/- | Kasaragod co-operative society |
| 8 | 21500414/14.10.2015 | 4,125/- | Kasaragod co-operative society |
| 9 | 21500658/17.02.2016 | 6,800/- | Kasaragod co-operative society |
| 10 | 21500799/19.03.2016 | 7,251/- | Kasaragod co-operative society |

The stationary items purchased as detailed above were not brought to the stock register of panchayat. So the actual distribution of the stationary article is not able to verify in audit. Hence due care to be taken to enter all the stocks in the stock register and to distribute the articles properly in future.

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 Institution from which the fund received. | Date of receipt. | Amount. | Name of project. | Expenditure. | Balance. |
|---|------------------|----------|---|--------------|----------|
| Block Panchayat | | 36,000/- | Coolie-Paddy cultivation Project No 10/16 | Nil | 36,000/- |
| | | 18,750 | Physically-Mentaly Challanged students-scholarship Project No.17/16 | Nil | 18,750/- |
| District Panchayat | | 60,000/- | Coolie-Paddy cultivation - Project No 10/16 | 60,000/- | Nil |
| | | 18,750/- | Physically-Mentaly Challanged students-scholarship | 18,750/- | Nil |

| | | | | | |
|--|--|------------|-----------------------------------|-----|------------|
| | | | Project No.17/16 | | |
| | | 1,00,000/- | Palliative Project No.33/16 | Nil | 1,00,000/- |

4-2 Deposits made with other agencies/LSGIs-

Expenditure made for deposit works are shown below.

| Implementing Agency. | Name of work. | Bill No/ Cheque No. | Amount deposited. | Amount expended. | Balance. |
|---------------------------------|-------------------------------------|---------------------------------------|-------------------|------------------|----------|
| Kerala State Electricity Board. | Electrification Yethadka Anganavadi | Bill No 23/16 188379 dt 26.02.2016 | 20,000/- | 20,000/- | Nil |

4-3 Details of mobilization advances made.

NIL

4-4 Loan/loan repayment.

| SL No | Loan | Govt. Order No. Date | Loan Amount | Opening balance to be paid | Intrest Amount | Amount paid during the year 2015-16 | Closing Balance |
|-------|----------|---|-------------|----------------------------|----------------|-------------------------------------|-----------------|
| 1 | EMS Loan | G.O.(Rt)No.565/2010 LSGD Dt.22.02.2010 | 78,00,000/- | 38,68,069/- | 17,52,034/- | 7,80,000/- | 30,88,069/- |

4-5 Investments/Fixed deposits.

NIL

4-6 Audit Recovery.

Nil

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

Nil

4-8 Review of audit**A- Concise Details:**

| | |
|---|---------------|
| Total Receipts for the year 2015-16 | 4,72,93,479/- |
| Total Payments for the year 2015-16 | 5,88,15,347/- |
| Loss in receipts | Nil |
| Loss in expenditure/ amount disallowed in audit | ₹30,438/- |
| Amount objected in audit | 14,14,489/- |

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

| Para No. | Amount. | | Name and designation of the officer responsible. |
|----------|---------|------------|--|
| | Charge | Surcharge | |
| 3-1(I) | | ₹ 24,098/- | Sri.G.Usharkrishnan, Assistant Engineer |
| 3-1(II) | | ₹ 4,510/- | |
| 3-3 | | ₹1,830/- | |
| Total | | ₹30,438/- | |

Details of amount objected in Audit:

| Para No. | Amount. | Name and designation of the officer responsible. |
|----------|-------------|--|
| 3-7(1) | 4,15,250/- | Sri Anil Kumar N.M, Secretary |
| | 20,000/- | Sri Gangadharan Nair, Secretary |
| 3-7(2) | 2,00,000/- | Smt Jyothis KM, Veterinary Surgeon. |
| 3-7(3) | 5,72,000/- | Sri Suvarna U, Head Master. |
| 3-7(4) | 2,07,239/- | Sri Ushar Krishanan, Asst Engineer. |
| Total | 14,14,489/- | |

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

NIL

D. Cases requiring further inquiry to fix the loss.

NIL

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

| Name | Designation | Permanent address |
|------|-------------|-------------------|
|------|-------------|-------------------|

| | | |
|--|---|--|
| Sri. G.UsharKrishnan , Assistant Engineer | Assistant Engineer, LSGD, Belloor Gramapanchayat | Alunnathil, Venkulam Edava (PO), Thiruvananthapuram Pin-695 311. |
|--|---|--|

4-9 Audit reports pending settlement.

| Year of Audit Report | Latest reference No. issued from this office | No. of objections pending settlement. |
|-----------------------|--|---------------------------------------|
| 1976-77 | LF 37794/SCP5/80 Dt.12.04.82 | 25 |
| 1977-78 | LF 37915/SCP5/80 Dt.17.04.1982 | 23 |
| 1978-79 | LFC 13/934/82 Dt:14.01.83 | 22 |
| 1981-82 | LFC 12/218/87 Dt:27.03.87 | 13 |
| 1983-84 | LFC 7/1399/88 Dt:31.03.89 | 19 |
| 1984-85 | LFC 7/1879/89 Dt:02.06.90 | 17 |
| 1987-88 to 1989-90 | LF.KSD1/21/95 Dt.23.01.95 | 16 |
| 1989-90 to 1993-94 | LF. KSD2/23/93 Dt:17.01.95 | 12 |
| 1990-91 to 1992-93 | LF. KSD3/25/98 Dt.04.06.98 | 14 |
| 1993-94 to 1995-96 | LF- KSD5/310/00 Dt.20..05.02. | 15 |
| 1996-97 | LFC/KSD5/105/98 Dt:11.08.04 | 13 |
| 1997-98 | LF. KSD6/106/04 Dt.11.08.04 | 16 |
| 1998-99 | LF.KSD6/107/04 Dt.11.08.04 | 8 |
| 1999-00 | No.LF-KSD6/108/04 Dt.11.08.04 | 9 |
| 2000-01 | No.LF-KSD6/109/04 Dt.11.08.04 | 8 |

| | | |
|----------------------|--|---------------------|
| 2001-02 | No.LF-KSD6-110/04 Dt.11.08.04 | 10 |
| 1997-98 | LF-KSD4/458/07 Dt.01.08.07 | 16 |
| 1998-99 | LF-KSD4/458/07 Dt.08.05.07 | 16 |
| 1999-00 | LF-KSD4/531/08 Dt.29.10.08/19.09.09 | 18 |
| 2000-01 (F) | LF-KSD4/532/08 Dt:29.10.08/08.01.10 | 8 |
| 2002-03 (F) | LF-KSD4/598/09 Dt: 29.10.09 | 10 |
| 2003-04 (F) | LF-KSD4/597/09 Dt:13.05.10 | 7 |
| 2004-05 | LF.KSD4/225(A)/12 Dt. 07.04.2012 | 7 (Further report) |
| 2005-06 | LF.KSD4/186/13, Dt. 26.03.2013 | 6 (Further report) |
| 2006-07 | LF.KSD4/567/12, Dt. 07.08.2012 | 5 (Further report) |
| 2007-08 | LF.KSD4/202/13, Dt. 27.03.2013. | 13 (Further report) |
| 2008-09 & 2009-10 | LFKSD4/193/13 Dt. 29.10.2013 | 12 |
| 2010-11& 2011-12 | LFKSD4/176/14 Dt. 01.10.2014 | 13 |
| 2012-13& 2013-14 | LFKSD7/272/15 Dt. 31.08.2015 | 12 |
| 2014-15 | LFKSD7/724/2016 Dt.21.07.2016 | 7 |

Early action to be initiated to settle all the pending audit objections.

Director,

Office,Kasaragod.

Deputy

District Audit

Annexure-1

AUDIT CERTIFICATE

No. KSA-KSD//2016

Kerala State Audit Department

District Audit Office,

Kasaragod – 671123

E-mail:- doksd.ksad@kerala.gov.in

Phone: 04994256690

Dated :-----,2016

Certified that, I have audited the Annual Financial Statement of Kumbadaje 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 Kumbadaje Grama Panchayat for the year 2015-16, except the observations in Part 2 and part 3 of my audit report, properly presents the picture of income and expenditure.

Deputy Director

District Audit Office,

Kasaragod.

ഓഡിറ്റ് സർട്ടിഫിക്കറ്റ്

കെ.എസ്.എ-കെ.എസ്.ഡി /// 2016

കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്

ജില്ലാ ഓഡിറ്റ് കാര്യാലയം കാസറഗോഡ്

E-mail:- doksd.ksad@kerala.gov.in

തീയതി. -----,2016

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

എന്റെ റിപ്പോർട്ടിലെ ഭാഗം 1, ഭാഗം 2 ൽ ചൂണ്ടിക്കാണിച്ചിരിക്കുന്ന പരാമർശങ്ങൾ ഒഴികെ, എന്റെ അഭിപ്രായത്തിൽ, കമ്പഡാജ 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