

GOVERNMENT OF KERALA

KERALA STATE AUDIT DEPARTMENT
AUDIT REPORT ON THE ACCOUNTS OF

MADHUR GRAMA PANCHAYAT in

KASARAGOD DISTRICT

For the year 2015-2016

No. KSA.KSD-6/72/2017

KERALA STATE AUDIT DEPARTMENT,
DISTRICT AUDIT OFFICE, KASARAGOD.

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DATED: 23.01.2017

From

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

To

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

Sir,

Sub: Madhur 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 Madhur 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 Part-3 of this Audit Report.

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

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

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

Yours faithfully,

Deputy Director

Kerala State Audit Department,
District Audit Office, Kasaragod.

Copy to :

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

No. KSA.KSD-/6/72/2017

Dated:23.01.2017

AUDIT REPORT ON THE ACCOUNTS OF MADHUR 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 Madhur 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 12.09.2015 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 10 Audit Enquiries served replies to 1 Enquiry was 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 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	11.01.2017 to 16.01.2017.
Name and designation of auditors	Sri.Mahesha.B, Audit officer (HG). Sri.LokeshaAchary.B,Audit officer

who conducted the audit	Sri.Gopalakrishna Naik.P, Assistant Audit Officer.
	Sri.Vinoth Kumar.C, Assistant Audit Officer.
	Sri.Jayananda.H, Assistant Audit Officer.
	Sri.Babu.M,Senior Grade Auditor.
	Sri.Janardanan C,Auditor.
	Sri.Sivasankara.K, Auditor.

(B). Executive Authorities.

President	Sri.Madhava.Masatar	01.04.2015 to 31.10.2015.
	Smt.Malathi	01.11.2015 to 31.03.2016
Secretary	(1)Smt.Beena	01.04.2015 to 31.12.2015
	(2)Sri.A.R.Prashanth Kumar(Secretary in-charge)	01.01.2016 to 31.03.2016

Implementing Officers.

Designation	Name of the Officers	Period
Assistant Secretary.	Sri.A.R.Prashanth Kumar.	01.04.2015 to 31.03.2016.
Assistant Engineer.	Smt.Anitha.K.	01.04.2015 to 31.03.2016.
Agriculture Officer	Smt.Bindu George	01.04.2015 to 15.06..2015.
	Smt.Anitha.K. Menon.	16.06.2015 to 31.03.2016
Village Extension Officer.	Sri.Makesh.V.M.	01.04.2015 to 31.03.2016.
I.C.D.S Supervisor.	Smt.Bindu.K.K.	01.04.2015 to 31.03.2016.
Head Master.	Sri.Seetharama.	01.04.2015 to 31.03.2016.
Medical Officer (Allopathy).	Dr.Sandya.M.N.	01.04.2015 to 31.03.2016.
Medical Officer (Ayurvedam).	Dr.V.R Reeja.	01.04.2015 to 22.07.2015.
	Dr.Leela.M.V	23.07.2015 to 31.03.2016.
Medical Officer (Homeo).	Dr. Sheeba.M.S.	01.04.2015 to 15.06.2015.

	Dr.Nadira.A	16.06.2015 to 13.01.2016
	Dr.Reshma.A.K	14.01.2016 to 31.03.2016
Veterinary Surgeon.	Dr.E.Balan.	01.04.2015 to 31.03.2016.

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- 1.Receipts and payments Statement 2015-16
2. Income and Expenditure Statement 2015-16
- 3.Balance Sheet 2015-16

ഭാഗം 1

പൊതു അനുബന്ധം**1-1 Budget**

The budget for the year 2015-2016 was approved by the panchayat committee as per resolution No.148/2015 dated 28.03.2015 . The anticipated receipts and payments as per the budget were as follows.

Opening Balance	28,51,804
Anticipated Receipts	17,32,86,196
Total	17,61,38,000
Anticipated Payments	17,32,91,000

Closing Balance	28,47,000
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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 18.07.2016. 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	12.01.2017	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, Asset Register & Rent on land building not linked with "saankhya" Software.
- 3) Property Tax , Profession Tax Institutions/Professionals/Traders and Rent from Buildings demand & Arrear Register not produced for Audit verification.

1-4 Financial Position.

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

Opening balance	2,24,98,287
Receipts	7,57,49,520
Total	9,82,47,807
Payments	8,99,22,296
Closing Balance	83,25,511

* The receipts and payments includes Rs.1,21,06,133/- received as EFMS under Mahatma Gandhi NREG and D B T-Fund transfer-1,26,38,700.

The balance sheet as on 31.03.2016 shows an arrear& current of Rs.36,96,004.20/ 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
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Development Fund- General	38,80,858	37,82,576+ 1,14,44,922	1,91,08,356	1,49,19,026	0	41,89,330 (refund)	100
Development Fund- SCP	17,65,192	31,73,257	49,38,449	38,62,421	10,76,028	0	100
Development Fund - TSP	8,83,689	17,31,910	26,15,599	18,53,861	7,61,738	0	100
CFC-IV	37,35,217	95,96,702	1,33,31,919	78,19,791	55,12,128	0	100
KLGS DP-V	40,95,028	38,54,530	79,49,558	38,54,530	40,95,028	0	100
Maintanance Fund - Road	4,01,595	28,18,084	32,19,679	31,93,252	0	26,427	100
Maintanance Fund - Non-Road	15,75,502	17,96,569+ 26,427	33,98,498	33,98,498	0	0	100
B. Fund	Nil	1,32,73,380	1,32,73,380	1,32,73,380	0	0	100
Mahatma Gandhi NREGA	30,101	1,26,42,507	1,26,72,608	1,26,70,667	0	1,941	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
299	8,47,77,858	174	4,95,86,219	Nil	125	174	58.48

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
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		Number	Amount	Number	Amount	
1	Secretary.	33	68,67,322	21	44,83,680	65.29
2	Assistant Secretary.	11	15,55,905	7	13,56,149	87.16
3	Assistant Engineer.	214	5,68,29,357	113	3,13,87,052	55.23
4	Agricultural Officer.	7	37,50,000	7	32,75,526	87.34
5	Village Extension Officer.	6	35,72,100	3	7,55,000	21
6	ICDS Supervisor.	16	76,13,906	12	43,17,805	56.70
7	Medical Officer-P.H.C.	5	7,81,818	5	7,31,754	93.59
10	Head Master.	4	27,07,450	4	21,79,253	80.49
11	Veterinary Surgeon.	1	3,00,000	1	3,00,000	100
12	Medical Officer-Ayurveda	1	5,00,000	1	5,00,000	100
13	Medical Officer-Homeo	1	3,00,000	1	3,00,000	100
	Total	299	8,47,77,858	174	4,95,86,219	58.48

For the year 2015-16 a total number of 298 projects were approved by DPC. Out of this 174 numbers were implemented during 2015-16 which is only 58.38% of the total numbers. In the case of public works the number of projects have to be implemented was 214 out of which only 113 projects were implemented. The poor percentage in implementation of projects is brought to notice.

Mahathma Gandhi NREGS.

During 2015-16, Panchayat has prepared an action plan for the implementation of 242 projects under Mahatma Gandhi National Rural Employment Guarantee Scheme, for a total outlay of Rs 9,60,00,000. 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	2,665
Total number of job cards issued	2,665
No. of S.C. families	304
No. of S.T. families	49
Total number of labour days to be generated	49
No. of families completed 100 days job	416
Total no. of projects got approved	498
Total no. of projects implemented	242
Total out lay of the project	9,60,00,000

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	This year	Difference	Percentage (+)/(-)
Tax revenue	77,14,212	65,46,887	(-)11,67,325	(-)15
Non- tax revenue	14,36,175	12,61,866	(-)1,74,309	(-)12
Other Revenue	Nil	Nil	Nil	Nil
Total	91,50,387	78,08,753	(-)13,41,634	(-)14.66

The arrear demand register of Property tax has not been maintained in the Panchayat. Certified details of the demand and arrear demand are 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	1,54,680	110
Agriculture Labour Pension	7,42,200	196
Widow pension	71,88,000	1538
National Old Age Pension	29,41,800	1689
Special Disabled Pension	16,87,500	491
Pension for unmarried women above 50 years	79,200	20
Financial help for widow's daughter's marriage	4,80,000	16

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 11.01.2017, at 3.30 PM, in the presence of the accountant and the Secretary. The cash balance of was Rs.33,663/- as per the records. The physical presence of Rs.33,663/- 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 10 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
4	Accountant	1
5	Senior Clerk	3
6	Clerk	5
7	Office Attendant	1
8	Part time sweeper	1
9	Part time Librarian	1
10	Part time Pound Keeper	1
11	Part time Scavanger	1

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.

1-11 Details of other audits conducted.

Audit	Date of last audit	Period of Audit	Date of receipt of the report
Performance Audit	07/11/2016	01/10/2016 to 30/11/2016	20/12/2016
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 02 dt 12-01-2017) As per Financial statement for the year 2015-2016, receivable property tax on residential building(current) is Rs 15,90,360/- and receivables for property tax on residential building(arrear) is 21,05,644.20 Hence early actions to be initiated to collect the arrears in time. Steps may be taken to link Sanchaya software to saankhya.

2-2 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 GO(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	Door No	Service provider	Floor Area(sq.mts)	Property tax arrear 2015-2016	Property Tax current 2015-2016	Total
1	XI-439A	Tower Vision	12m ²	20,664/-	7,560/-	28,224/-
2	IX-357C	M.S Wireless	12m ²	20,664/-	7,560/-	28,224/-
3	VI-719	M/S Indus Tower, Ltd.	30m ²	43,050/-	15,750/-	58,800/-
4	XVII-780	Hutchson Essar Cellular Ltd, Mother Square	10m ²	12,471/-	5,250/-	17,721/-
5	XIX-402	M/S Dishnet	12m ²	17,220/-	6300/-	23,520/-

		Wireless Ltd, Aircel.				
6	X-632BI	M/S Bharathi Airtel	12m ²	17,220/-	6,300/-	23,520/-
7	XVII-775	Manager Indus Tower Ltd, Vankarant Tower NH By pass.	9m ²	15,498/-	5,670/-	21,168/-
8	X-520	Viom Network Ltd.	14.69m ²	25,327/-	9,225/-	34,552/-
9	X-336	Manager Bharati Airtel Communication	6m ²	6,054/-	3,780/-	9834
10	XIX-401	M/S Airtel Mobile Bharat Ltd	12m ²	15,498/-	5,670/-	21,168/-
11	XIII-339	Unnikrishnan N G M. NWS Idea mobile Communication	30m ²	38,745/-	14,175/-	52,920/-
Total				2,32,411/-	87,240/-	3,19,651/-

A total amount of Rs 3,19,651/--(Arrear 2,32,411/- and current 87,240/- is pending collection under the head property tax during the year 2015-2016. An audit enquiry vide no 01/2017 dt 12-01-2017 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 കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

**3-1 Public works executed by beneficiary Committee-
Contractors profit allowed- not admitted in audit**

Name of work	Bedradka Kaje Road Improvement.(117/15-16)
Fund	Plan fund . Rs. 75,000
Name of convenor	Sri.Sheena Shetty
Estimate	Rs.75,000
Agreement no.and date	76a/14-15.Dt.21.02.2015
Valuation and measurement book no.	Rs. 65,653/- (M.B.No.388)

Bill no.amount and date	38/22.01.2016 Rs.69,592/-
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The work was carried out by the beneficiary committee. Hence Contractors profit cannot be admitted for this work. As per Government Circular No. 27582/93/99 LAD dated 29.06.1999, contractor's profit is not admissible to beneficiary committee. But, item No 1. of this estimate includes 10 % CP and over head charge also. Except this item (total 2 to 14 items) were arrived at without CP. The details of this item no 1.is given below.

The valuation admitted and admissible is worked out below:

Details of items	Admitted valuation	Admissible valuation
Item no.1..Supplying and stacking graded metal in the ratio of 7:3 of 60mm and 36mm in standard heaps for measurements including all cost and conveyance of materials to site and labour charges etc.complete.	15 M3 @ Rs.1424/M3= 21,360.00 Page no .33.of m.book no.388.	15 M3 @ Rs.1238/m3 M3=18,570.00

Hence, There is an excess valuation of Rs.2,790/- under this item is disallowed in audit. The amount needs to be recovered from the Assistant Engineer responsible for the preparation of the estimate.Audit enquiry bearing no.05 and dated 16.01.2017 was served to the Assistant Engineer. No reply was received.

3-2 Roofing Sheets to building-Excess payment made not admitted.

Implementing Officer: Assistant Engineer.

On verification of the estimates and data of repairs and maintenance of some building works, higher rate was seen admitted for the work of " Roofing with Aluminium corrugated sheets with bolts and nuts and bitumen washers including necessary overlaps of 150 mm at ends etc, complete! ." This has resulted in excess payments to the conveners of the works. The detailed estimate prepared for this work based on SOR 2012 without Contractor's profit and overhead charges. The rate provided in the estimate for this item of work is ₹.1015/ m² .

The audit team along with the Overseer of the LSGD Section of Madhur Grama Panchayat conducted a physical verification of the a work site. On the verification it is revealed that the sheets used for roofing work is GI/Aluminium tiled sheets. But the convenor of the work was allowed the rate for corrugated aluminum sheets, which is irregular.

The admissible rate for the item of work 'Roofing with the GI/Aluminium tiled sheets with bolts and nuts and bitumen washers including necessary overlaps of 150 mm at ends etc, complete' , which is given below.

The data and details of are furnished below-

Quantity	Description	Unit	Rate	Amount
11.5m2	GI/Aluminium powder coated tile profile roofing sheet.	m ²	370.00	4,255.00
0.5kg. (22.Nos)	GI hooks	kg	81.00	40.50
22.Nos	Bitumen washer	10. no.	3.00	6.60

conveyance				
10.5	Sheet			10.00
Labour 1.35	Carpenter	Each	500.00	675.00
1.35	Man	Each	377.00	508.95
	Total Rs.			5,496.05
		Rounded to	Rs.	5,496/10m ²

Rounded to ₹5,496/10m²

The details of the works in which excess payment was resulted on this account are furnished below:

1.Aranthode S.C. Colony community hall roofing work

Name of project. No.	Sheet Roofing for Aranthode S.C. Community Hall So.155/16
Fund	Plan fund
Estimate amount	Rs.2,00,000/-
Name of convener	Sri.Vishwanatha.
Agreement No. and date	59/AE/LSGD/M/10/14-15.dt.08.01.2014
Valuation	Rs. 1,88,972/-
Measurement Book No.	392/15
Amount,Voucher. No. date	Rs.2,00,000/-- Vr. No.28 and 6 dated 27.10.2015

Details of item of work	Admitted valuation	Details of item of work	Admissible valuation	Excess amount
item No.8.'Roofing with the Aluminium traffered powder coated sheets with bolts and nuts and bitumen washers including necessary overlaps of 150 mm at ends etc, complete'	43 m2 x 1015m2 = Rs.43,645/- (M.B.No.392 page No.10 and 24)	Item No.8.'Roofing with the Gl/Aluminium tiled sheets with bolts and nuts and bitumen washers including necessary overlaps of 150 mm at ends etc, complete'	43 m2 x 5496/10m2 = 23,632.80 Rs.23,633/-	Rs.20,012/-

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2.Pulikoor Anganawady maintainance

Name of project. No.	Pulikoor Anganawady maintainance.(125/16)
Fund	Maintanance
Estimate amount	Rs.40,000/-
Name of convener	Devaki
Agreement No. and date	91/AE/LSGD/M/14-15/DT.27.02.2014
Valuation	Rs.38,398/-
Measurement Book No.	444
Amount,Voucher No. date	Rs.40,000/- 5/15-16.dt.14.07.2015.

Details of item of work	Admitted valuation	Details of item of work	Admissible valuation	Excess amount
item No.5.'Roofing with the Aluminium traffered powder coated sheets with bolts and nuts and bitumen washers including necessary overlaps of 150 mm at ends etc, complete'	26.40 m2 x 10,152/10m2 = Rs.26,801/- (M.B.No.444 page No.5,9 and 10)	item No.5.'item No.8.'Roofing with the Gl/Aluminium tiled sheets with bolts and nuts and bitumen washers including necessary overlaps of 150 mm at ends etc, complete'	26.40 m2 x 5496/10m2 =Rs.14,509.44 Rs.14,509/-	Rs.12,292/-

Admitting higher rate for the item “ Roofing sheet “ in the repair and maintainance works of building has resulted in an excess payment of ₹32,304/-which needs to be recovered from the Assistant Engineer who measured the work and the amount is to be remitted to the consolidated fund.(Audit Enquiry.No.06/dt.16.01.2017)

**3-3 Maintanance work of LP/UP section in GHS Patla-
Construction works executed in an institution under**

Distict Panchayat.

Implementing Officer – Assistant Engineer.

Project No	SO. 329/16
Name of work	Maintanance work for GHS Patla- LP, UP section.
Estimate	1,00,000/- Maintanance Fund (Non Road)
Name of convenor	Kumari Rani, Head Mistress, GHS- Patla .
M. book No.	399
Total Value of work done	₹ 92,766/- (₹ 98,332/- including tax)
Voucher No.	99/15-16 dated 31.03.2016 (Gross amount ₹ 98,332/-)
Amount paid to the convenor.	₹90,911/- (DD No 186671/11.07.2016)

During the year 2015-16, Madhur Grama Panchayat had executed some maintenance works in the LP-UP section in Government High School, Patla. As per the fifth schedule of Section 173(1) in Kerala Panchayat Raj Act of 1994, Management of Government high schools (including Lower and Upper Primary Schools attached to high schools) are coming under the sector wise functions of District Panchayats. Further, it is directed in paragraph number 4(7) of the revised guidelines of 12th plan (issued vide GO (M.S) No 362/2013/LSGD dated 16.11.2013) local self government institution cannot implement projects in the institutions which are not entrusted to them. Hence, implementation of project by the Grama Panchayat in an institution transferred to the District Panchayat is irregular. In this circumstance an amount of ₹ 98,332/- expended for the maintenance work in GHS Patla is objected in audit.

(The matter was brought to notice vide Audit Enquiry No. 3 dated 16.01.2017, but no reply was furnished).

3-4 Construction of burial grounds -Short collection in VAT and excess payment for fitting AC ridges.

Implementing Officer: Assistant Engineer.

During the year 2015-2016 two burial grounds were constructed in the Panchayat. On verification of the files of these works the following irregularities are noticed.

I. Shiribagilu burial ground improvement.

Project No.	189/16 (Shiribagilu burial ground improvement.)
Estimate	₹12,50,000/-(Special Grant)
TS. No.	527/AEE/LSGD/KSD dt. 25.11.2014 of the Assistant Executive Engineer, LSGD Sub Division, Kasaragod Block.
Name of convenor	Sheena Shetty.K.
Agreement No.	40/AE/LSGD/14-15 dated 24.12.2014
M. book No.	404(a)/13-14 & 405(a)/13-14.

Total Value of work done	₹ 11,26,244/-	
Amount paid to the convenor.	₹ 10,75,432/- (D.DNo 187268/22.03.16)	Vr No 85/15-16 dt 19.03.2016 (Gross Amount ₹12,50,000/-)

As per the memorandum of payment recorded in the M. Book number 405(a)/13-14 (page no 15) the statutory recoveries effected for this work are as follows.

Total Value of work done	₹ 11,26,244/-
Add VAT	₹ 1,40,781/-
Add KCWWF	₹ 11,262/-
Gross Amount.	₹ 12,78,287/- limited to ₹ 12,50,000/-
Less Recoveries VAT@12.5%	₹ 1,40,781/-
KCWWF	₹ 11,262/-
IT	₹ 22,525/-
Net payable	₹ 10,75,432/-

As per the provisions under Section 6(f) of Kerala Value Added Tax Act 2003, for the works executed through beneficiary committees, where the total amount of contract exceeds ten lakhs rupees the tax payable is 14.5%. Since the total value of work done of this work is ₹ 11,26,244/-, VAT to be collected and remitted to the Government from the beneficiary committee of the work is ₹ 1,63,305/- (₹ 11,26,244/- x 14.5%). But in this work VAT collected is only 12.5% of the total value of work done. Hence, the short collection under VAT amounting to ₹ 22,524/- needs to be remitted to the concerned department.

Detailed estimate of the work "Shiribagilu burial ground improvement" was prepared based on SOR 2012, consisted of 23 items of works. In which item number 18 was "Providing and fixing ridge capping with GI bolt and nut bitumen washer including necessary overlap including all cost and conveyance etc" and the amount provided in the estimate for the item of fixing AC ridges (over the roofing work done vide item number 17 of the work) was ₹ 10,518/- (14.50 m @ ₹ 7254/10m).

As per the measurements recorded in the M. Book (No 404(a)/13-14 page 34) quantity of work done vide item no. 18 is 14.80m. Vide page 11 of M.Book (405(a)/13-14), the quantity of work done was limited to the estimate quantity of 14.50m and the convenor of the work was paid a sum of ₹ 10,518/-.

In this work the rate provided for the above item of work (item no 18, Providing and fixing AC ridge capping with GI bolt and nut bitumen washer etc) by the Assistant Engineer is ₹ 7254/10m, which is not correct. The rate applicable in Kasaragod Block for the above item of work as per SOR 2012 is as follows.

Providing and fitting AC ridge capping with GI bolts & nuts and bitumen washers etc complete (SI No 454).				
Quantity	Description	Unit	Rate	Amount
Materials (DETAILS FOR 30 M)				
31.00	Plain AC ridges	pairs	188.00	5,828.00
Conveyance				
0.3410	Conveyance of AC ridge capping	MT	323.00	110.14
Labour				
1.50	Carpenters	Each	500.00	750.00
1.50	Man	Each	377.00	565.50
Total for 30 m ₹				7,253.64
Rounded to ₹				7,254/30m
Rate for 10 m				2418.00
Rounded to ₹				2418/10m

Since the admissible rate for item number 18 of this work (Providing and fixing AC ridge) is only ₹ 2418/10m the admissible value for this item is ₹ 3,506/- (14.50 m @ ₹ 2418/10m). Computation of value of work done with higher rate has resulted in an an excess payment of ₹ 7,012/- (₹10,518 - ₹ 3,506), which needs to be recovered from the Assistant Engineer, who prepared the estimate for this work.

II. Kelugudde burial ground improvement.

Project No.	188/16 (Kelugudde burial ground improvement.)
Estimate	₹12,50,000/-(Special Grant)
TS. No.	526/AEE/LSGD/KSD dt.25.11.2014 of the Assistant Executive Engineer, LSGD Sub Division, Kasaragod Block.
Name of convenor	Sreedhara, Appa Nagar, Kelugudde.
Agreement No.	39/AE/LSGD/14-15 dated 24.12.2014
M. book No.	403(a)/13-14 .
Total Value of work done	₹ 11,26,244/-

Amount paid to the convenor.	₹ 10,75,432/- (DD No 187267/22.03.16)	Vr No 84/15-16 dt 19.03.2016 (Gross Amount ₹12,50,000/-)
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As per the memorandum of payment recorded in the M Book (page no 65) the statutory recoveries effected for this work are as follows.

Total Value of work done	₹ 11,26,244/-
Add VAT	₹ 1,40,781/-
Add KCWWF	₹ 11,262/-
Gross Amount	₹ 12,78,287/- limited to ₹ 12,50,000/-
Less Recoveries VAT@12.5%	₹ 1,40,781/-
KCWWF	₹ 11,262/-
IT	₹ 22,525/-
Net payable	₹ 10,75,432/-

As per the provisions under Section 6(f) of Kerala Value Added Tax Act 2003, for the works executed through beneficiary committees, where the total amount of contract exceeds ten lakhs rupees the tax payable is 14.5%. Since the total value of work done of this work is ₹ 11,26,244/-, VAT to be collected and remitted to the Government from the beneficiary committee of the work is ₹ 1,63,305/- (₹ 11,26,244/- x 14.5%). But in this work VAT collected is only 12.5% of the total value of work done. Hence, the short collection under VAT amounting to ₹ 22,524/- needs to be remitted to the concerned department.

Detailed estimate of the work "Kelugudde burial ground improvement" was prepared based on SOR 2012, consisted of 23 items of works. In which item number 18 was "Providing and fixing ridge capping with GI bolt and nut bitumen washer including necessary overlap including all cost and conveyance etc" and the amount provided in the estimate for the item of fixing AC ridges (over the roofing work done vide item number 17 of the work) was ₹ 10,518/- (14.50 m @ ₹ 7254/10m).

As per the measurements recorded in the M. Book (page 35) quantity of work done vide item no 18 is 14.80m. Vide page 61 of M. Book, the quantity of work done was limited to the estimate quantity of 14.50m and the convener of the work was paid a sum of ₹ 10,518/-.

In this work the rate provided for the above item of work (item no 18, Providing and fixing AC ridge capping with GI bolt and nut bitumen washer etc) by the Assistant Engineer is ₹ 7254/10m, which is not correct. The rate applicable in Kasaragod Block for the above item of work as per SOR 2012 is ₹ 2418/10m. (Please see the rate worked out above).

Since the admissible rate for item number 18 of this work (Providing and fixing AC ridge) is only ₹ 2418/10m the

admissible value for this item is ₹ 3,506/- (14.50 m @ ₹ 2418/10m). Computation of value of work done with higher rate has resulted in an excess payment of ₹ 7,012/- (₹10,518 - ₹ 3,506), which needs to be recovered from the Assistant Engineer, who prepared the estimate for this work.

(The matter was brought to the notice of the implementing officer vide Audit Enquiry No. 4 dated 16.01.2017, but no reply was furnished).

3-5 Construction works of S.T. Community hall at Pulikkur in piece meal mode.

Implementing Officer – Assistant Engineer.

During the year 2015-2016 a total sum of ₹ 11,55,000/- was expended for the construction of a S.T. community hall at Pulikkur in two different projects as detailed below.

Project No	M. Book No.	Total value of work done.	Details of expenditure	
			Vocher No/Date.	Amount
SO 143/16	No 403/15	₹ 6,57,000/-	107/15-16 dt 26.03.2016	₹ 6,57,000/-
SO 333/16	No153/15-16	₹4,98,000/-	114/15-16 dt 28.03.2016	₹4,98,000/-
			Total	₹ 11,55,000/-

Convenor of both the works was Sri. Venu, S/o Addiya. The skeleton structure of the building were completed through the above projects. Audit team visited the work site on 16.01.2017 along with the Overseer of the Grama Panchayat. This work is executed using TSP fund. Since the fund available under the head TSP for the Panchayat is not enough to complete the building at a stretch the construction work is executed in piece meal mode. During the year 2016-17 the Panchayat has earmarked a sum of ₹ 4,75,000/- for another project (No 116/17) for doing the remaining work of the building. On enquiry, it is under stood that the completion work of the building could not be possible with this fund, which means a forth project is required for its completion. The matter is brought to the notice of the Panchayat Committee. Necessary steps may be initiated to complete the works of community hall at a stretch by finding a suitable source of fund.

3-6 Completion of Panchayat Community hall-False ceiling work Excess payment made due to higher rate-not admitted.

Implementing Officer: Assistant Engineer.

Project No.	SO. 149/16(Completion of Panchayat Community hall)
Project allocation	₹8,00,000/- (₹ 3,11,415/-Finance Commission Grant & ₹4,88,585/- Own Fund)

Estimate	₹8,00,000/-		
TS. No.	693/AEE/LSGD dated 20.03.2015 of the Assistant Executive Engineer, LSGD, Kasaragod Block.		
Name of convenor	Sunil.		
Agreement No.	100/AE/LSGD/14-15 dated 10.03.2015		
M. book No.	381/15.		
Total Value of work done	₹ 7,55,538/- (₹ 8,00,000/- including taxes)		
Amount paid to the convenor.	Voucher No/date	Gross amount	Amount paid to the Convenor.
	18/15-16 dt 25.08.2015	₹ 3,11,415/-	₹ 7,39,557/-
	22/15-16 dt 16.09.2015	₹ 4,88,585/-	
		₹ 8,00,000/-	

The detailed estimate prepared for this work based on SOR 2012 consisted of 5 items of works, in which item no 5 was 'False ceiling with aluminium frames and PVC sheet including all fittings aluminium section, steel wire etc, complete'. The rate provided in the estimate for this item of work was ₹1376/ m² and the amount provided in the estimate is ₹ 7,28,276/- (529.27 m² x ₹ 1376/ m²).

The rate reckoned by the Assistant Engineer for the above item of work, as per observed data, is as follows (SOR 2012).

False ceiling with aluminium frames and PVC sheet including all fittings aluminium section, steel wire etc, complete.				
Quantity	Description	Unit	Rate	Amount
	Sub data			
15m	Aluminium section 38.1 x 25.4 mm, 2mm thick	m	0.643 Kg	9.645 Kg

Main data for 10 m ²				
Materials				
9.645 Kg	Aluminium section 38.1 x 25.4 mm	Kg	480.00(MR)	4,629.60
0.75 Kg	Steel wire	Kg	42.00	31.50
90.00 Nos	12mm steel screw	10 Nos	3.00	27.00
10.50 m ²	PVC sheet	m ²	680.00(MR)	7,140.00
Labour				
2.50	Aluminium fabricator	Each	471	1,177.00
2.00	Man	Each	377	754.00
Total ₹				13,759.60
Rounded to ₹				13,760/ 10m ²
Rate for 1m ²				₹ 1,376/-

As per the measurements recorded in the M. Book (page no 7) quantity of work done vide item no 5 (False ceiling with aluminium frames and PVC sheet) is 529.27 m² and the convenor of the work was paid ₹ 7,28,276/- (529.27 m² x ₹ 1376/ m²) for this item of work.

In the above observed data rate for aluminium section was reckoned as ₹ 480/Kg. In the Schedule of rate 2012 (SOR 2012) rate for two types of Aluminum Sections (IS Certified) are available. As per SOR 2012 the rate for Pure Polyester powder coated is ₹ 282/Kg and that for Anodized aluminium ₹ 249/Kg. Hence the maximum admissible rate for falls ceiling work done in the work is as follows [observed data prepared with the Aluminium Section material having highest rate as per SOR 2012 (ie, Pure Polyester powder coated - ₹ 282/Kg)].

False ceiling with aluminium frames and PVC sheet including all fittings aluminium section, steel wire etc, complete.				
Quantity	Description	Unit	Rate	Amount
	Sub data			

15m	Aluminium section 38.1 x 25.4 mm, 2mm thick	m	0.643 Kg	9.645 Kg
	Main data for 10 m ²			
Materials				
9.645 Kg	Aluminium section 38.1 x 25.4 mm	Kg	282.00	2719.89
0.75 Kg	Steel wire	Kg	42.00	31.50
90.00 Nos	12mm steel screw	10 Nos	3.00	27.00
10.50 m ²	PVC sheet	m ²	680.00(MR)	7,140.00
Labour				
2.50	Aluminium fabricator	Each	471	1,177.00
2.00	Man	Each	377	754.00
Total ₹				11849.39
Rounded to ₹				11849/ 10m ²
Rate for 1m ²				₹ 1,185/-

If the rate for falls ceiling work was arrived with the Aluminium section materials provided in the SOR 2012, the rate will only be ₹ 1,185/m², the value of work will also be only ₹ 6,27,185/- (529.27/m² x ₹ 1,185/m²). In this circumstance an audit enquiry bearing number 10 dated 16.01.2017 served to the implementing officer seeking explanation for providing higher rate in the observed data prepared for falls ceiling work. Admitting higher rate for the item has lead in to an excess expenditure of ₹1,01,091/- (₹ 7,28,276 - ₹ 6,27,185) to the Panchayat fund, which needs explanation. In the circumstance ₹ 8,00,000/- expended for the work is objected in audit.

3-7 Stock Register not produced- Amount paid objected-

Stock Register in respect of the following purchase were not produced for verification in audit. Therefore the amount paid Rs 4,98,251 is held under objection.

Implementing Officer	Tr.Bill No/Cheque No/ date	Amount	D. D. No/date	Payee	Items purchased
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Secretary	14/15-16 dt.20-02-2016	99,979 KLGSDP	188292 dt 22-02-2016	SIDCO Kasaragod	Furniture to Panchayat office (Proj.No 73/16) HWArmchair 27Nox3234=87,318 VAT- 14.5 12,661 Total 99,979
Do	22/15-16 dt 21-03-2016	50,000 A-Gen	187279 dt 22-03-2016	Kerala State Book Mart	Proj.No.79/16 Purchase of Books and Paper to Library
Do	15/15-16 dt 19-02-2016	1,98,683 KLGSDP	188291 dt.22-02-2016	SIDCO Kasaragod	Proj.No.81/16 Purchase of Furniture to Grama Kendra
Do	21501005 dt 29-03-2016	72,135 VPF	187777 dt.30-03-2016	RAIDCO Kasaragod	Proj.No.270/16 Purchase of Motor to Gange area
Asst.Secretary	26/15-16 dt- 21-03-2016	77,454 SCP	187616 dt-29-03-2016	RAIDCO Kasaragod	Proj.No.259/16 Motor Purchase to Thaze Maipady Panneerkode SC. Colony
	Total	4,98,251			

(Audit Enquiry No. 7 and 8 dated 16-01-2017)

3-8 Purchase of Server Computer to Panchayat Office-Irregularity

Rs 49,400(FCG) was withdrawn from treasury by Secretary of the Panchayat vide Bill No. 32/15-16 dt 31-03-2016 and Rs 52,663 was paid to (Rs 3,263-VPF) 'One Zero Info Systems ' Kasaragod (D.D.No. 186439/07-04-2016) being the cost of Laptop 1 no and Printer 1 No purchased to Panchayat Office (Project No 78/16).

But quotation was not invited for the Purchase of computer. One Rate Contract letter of Govt.Of India with 'Brothers International Mumbai' valid up to 09-01-2016 from 04-08-2015 seen kept with the file. But no mention made about 'One Zero Info Systems ' Kasaragod . In the absence proper quotation the amount paid of Rs 52,663 is held under objection. (Audit Enquiry No. 9 dated 16-01-2017)

3-9 Utilisation Certificates not produced- Amount paid

objected-

Utilisation certificates in respect of the following payments have not been produced for verification in audit .Therefore the amount paid Rs 34,72,500 is held under objection.

Implementing Officer	Tr.Bill No/Cheque No/ date	Amount	D D No/date	Payee	Particulars of Payment
Secretary	Ch. No.0672889 21-03-2016	1,00,000 GPF	187774 dt 30-03-2016	Secretary, District Panchayat, Kasaragod	Share for Proj.No356/16 Dist..Hospital Dialysis Centre
Do	39/15-16-dt 31-03-2016	13,50,000 SCP	186390-dt. 06-04-2016	Secretary, Block Panchayat, Kasaragod	Share for Proj.No.374/16 I A Y Housing(SC)
Do	37/15-16-dt 31-03-2016	5,00,000 A-Gen	186363-dt 06-04-2016	Secretary, Block Panchayat, Kasaragod	Share for Proj.No.376/16 I A Y Housing (Gen)
Do	38/15-16-dt 31-03-2016	3,00,000 TSP	186386 dt-06-04-2016	Secretary, Block Panchayat, Kasaragod	Share for Proj.No.377/16 I A Y Housing (ST)
Asst.Secretary	5/15-16-dt 28-03-2016	5,40,000 SCP	187775-dt- 30-03-2016	Secretary, Block Panchayat, Kasaragod	Proj.No.372/16 IAY Share(SCHouse)
Do	4/15-16-dt 28-03-2016 3/15-16-dt 28-03-2016	75,000 A-Gen 1,20,000 TSP 1,95,000	187822-dt- 30-03-2016 187770 dt-30-03-2016	Secretary, Block Panchayat , Kasaragod	Proj.No.373/16 IAY Share(ST House)
Do	0672868 dt-15-12-2015	4,87,500 VPF	184338-dt- 17-12-2015	Secretary, Block Panchayat, Kasaragod	Proj.No.94/16 Panchayat share for ST House
	Total	34,72,500			

(Audit Enquiry No. 7 and 8 dated 16-01-2017)

3-10 Purchase of Medicine to palliative care programe-Not fully supplied

On verification of the Projects implimented by the Medical Officer, PHC Madhur, it is seen that an amount of Rs. 1,29,999/-is withdrawn from the Treasury and paid to the Managing Director,KMCL Thiruvananthapuram. . But the Kerala Medical Services Corporation has supplied Medicines only for Rs. 79,455/- as detailed below. Medicines for the balance amounts of Rs.50,544/- is not supplied till date of audit.

Project No	D.D.No.&Date	Amount.	To whom paid.	Medicine Supplied for Rs	Balance Medicine is to be supplied for Rs
S0005/16	189642 dt. 12.02.16	55,000/-	M.D KMCL Tvm.	36,628/-	18,372/-
S0217/16	188278 dt. 20.02.2016	24,999/-	M.D KMCL Tvm.	19,069/-	5,930/-
S0220/16	187871 dt. 31.03.2016	50,000/-	M.D KMCL Tvm.	23,758/-	26,242/-
Total		1,29,999/-		79,455/-	50,544/-

Necessary step may be taken to obtain the balance medicine and intimated to audit.

3-11 മധൂർ ഗ്രാമ പഞ്ചായത്ത് -സമാഹൃത റിപ്പോർട്ട് 2016-17 - ഉൾപ്പെടുത്തേണ്ട വിഷയങ്ങൾ.

I. വസ്തു നികുതി നിർണ്ണയം

മധൂർ ഗ്രാമ പഞ്ചായത്തിന്റെ 29.10.2011 തീയതിയിലെ പി.ആർ. നമ്പർ 130/11 പ്രകാരം പഞ്ചായത്തിലെ ഓരോയിനം കെട്ടിടത്തിന്റെയും ഒരു ചതുരശ്രമീറ്റർ തറ വിസ്തീർണ്ണത്തിന് കേരള പഞ്ചായത്ത് രാജ് നിയമം 203-ാം വകുപ്പ് 2-ാം ഉപവകുപ്പ് പ്രകാരം സർക്കാർ നിർണ്ണയിച്ച അടിസ്ഥാന നികുതി നിരക്കുകളുടെ ഏറ്റവും കുറഞ്ഞതും കൂടിയതുമായ പരിധികൾക്ക് വിധേയമായി ചുമത്തേണ്ട നികുതി നിരക്ക് നിശ്ചയിച്ചിട്ടുണ്ട്. കെട്ടിടം സ്ഥിതി ചെയ്യുന്ന മേഖല, കെട്ടിടത്തിലേക്കുള്ള വഴി സൗകര്യം, മേൽക്കൂരയുടെ നിർമ്മിതി തുടങ്ങി അടിസ്ഥാന നികുതിയിൽ വരുത്തേണ്ട ഇളവുകൾക്കും വർദ്ധനവുകൾക്കും അടിസ്ഥാനമാക്കേണ്ട ഘടകങ്ങൾ എന്നിവ നിർണ്ണയിക്കുന്നതിനായി പഞ്ചായത്ത്, ഭൂപ്രദേശം മേഖലകളായി തരം തിരിച്ചതിന്റെയും റോഡുകളുടെ തരം തിരിവിന്റെയും വിജ്ഞാപനം പുറപ്പെടുവിച്ചിട്ടുണ്ട്.

2011 ലെ കേരള പഞ്ചായത്ത് രാജ് (വസ്തു നികുതിയും സേവന ഉപനികുതിയും സർചാർജ്ജും) ചട്ടം 3 ലെ നിർദ്ദേശങ്ങൾ അനുസരിച്ചാണ് തറ വിസ്തീർണ്ണം കണക്കാക്കിയിരുന്നത്. ചട്ടം 3(4) പ്രകാരം പൊതു ഉപയോഗത്തിനായി മാറ്റിവെച്ച ഭാഗത്തിന്റെ തറവിസ്തീർണ്ണം ആനുപാതികമായി മറ്റ് ഭാഗത്തേയ്ക്ക് കൂട്ടിച്ചേർത്ത് വസ്തുനികുതി നിർണ്ണയിച്ചിട്ടുണ്ട്. വാണിജ്യ കെട്ടിടങ്ങളെ ഗാർഹികമായി കണക്കാക്കി നികുതി നിർണ്ണയം നടത്തിയിട്ടില്ല. കേരള പഞ്ചായത്ത് രാജ് നിയമം 207-ാം വകുപ്പിൽ പറയുന്ന കെട്ടിടങ്ങൾക്കല്ലാതെ മറ്റ് കെട്ടിടങ്ങൾക്ക് നികുതി ഒഴിവാക്കി നൽകിയിട്ടില്ല. മൊബൈൽ ടവറുകൾ, സ്വകാര്യ ഹോസ്റ്റൽ, മൈക്രോ ആന്റ് മീഡിയം എന്റർപ്രൈസസ്സിൽ രജിസ്റ്റർ ചെയ്ത വ്യവസായ യൂണിറ്റുകളുടെ കെട്ടിടങ്ങൾ, വിദ്യാഭ്യാസ സ്ഥാപനങ്ങളും, കോമ്പൗണ്ടിൽ വരുന്നതും അവയുടെ മാത്രം ഉപയോഗത്തിനുള്ളതുമായ ഓഡിറ്റോറിയം, കാന്റീൻ, വർക്ക് ഷോപ്പ് എന്നിവയുടെയെല്ലാം നികുതി നിർണ്ണയം ചട്ട പ്രകാരമാണ്. കെട്ടിട നിർമ്മാണ രജിസ്റ്ററിൽ പൂർത്തീകരണം കാണിച്ചിട്ടുള്ള മുഴുവൻ കെട്ടിടങ്ങളുടെയും നികുതി നിർണ്ണയം നടത്തിയിട്ടുണ്ട്. പുതുതായി അസബ്ബെന്റ് രജിസ്റ്ററിൽ ഉൾപ്പെടുത്തിയ കെട്ടിടങ്ങളെല്ലാം ഡിമാന്റ് രജിസ്റ്ററിൽ ചേർത്ത് ഒരു അർദ്ധ വർഷത്തേക്കു മാത്രം വസ്തു നികുതി കണക്കാക്കിയ സംഗതികളിൽ തുടർന്നുള്ള വർഷങ്ങളിൽ മുഴുവൻ വാർഷിക നികുതിയും ഡിമാന്റ് ചെയ്തിട്ടുണ്ട്. ചട്ടം 21 ലെ നിർദ്ദേശങ്ങൾ അനുസരിച്ചാണ് ഒഴിവായി കിടക്കുന്ന കെട്ടിടങ്ങളുടെ നികുതി ഒഴിവാക്കി നൽകിയത്. പൊളിച്ചു കളഞ്ഞതിനാൽ നികുതിയിൽ നിന്നും ഒഴിവാക്കിയ കെട്ടിടങ്ങളെ സംബന്ധിച്ച രജിസ്റ്റർ

സൂക്ഷിക്കുന്നില്ല. വിമുക്തഭടന്മാരുടെ വസ്തു നികുതി ഒഴിവാക്കി നൽകിയത് ജി.ഒ(എം.എസ്) 242/13/ത.സ്വ.ഭ.വ തീയതി 02.07.2013 ലെ നിബന്ധനകൾ പാലിച്ചിട്ടുണ്ട്. നിലവിലുള്ള കെട്ടിടങ്ങളുടെ വസ്തു നികുതി പരിഷ്കരണം 01.04.2013 തീയതി മുതൽ പ്രാബല്യം നൽകിക്കൊണ്ട് നടപ്പാക്കിയിട്ടുള്ളതും 01.04.2013 മുതലുള്ള കുടിശ്ശിക കണക്കാക്കി ഈടാക്കിയിട്ടുള്ളതുമാണ്.

തറവിസ്തീർണ്ണത്തിന്റെ അടിസ്ഥാനത്തിൽ പാർപ്പിടം, വാണിജ്യം എന്നീ ആവശ്യത്തിനുള്ളതും നിലവിലുള്ളതുമായ ഒരു കെട്ടിടത്തിന്റെ വസ്തു നികുതി ആദ്യമായ നിർണ്ണയിക്കുമ്പോൾ തൊട്ട് മുമ്പ് നിലവിലുണ്ടായിരുന്ന വാർഷിക വസ്തു നികുതിയിൽ കുറഞ്ഞത് 25% വർദ്ധനവ് ഉണ്ടായിട്ടുണ്ട്. സർക്കാർ അംഗീകാരമുള്ള വിദ്യാഭ്യാസ സ്ഥാപനങ്ങളുടെ (ഹയർ സെക്കണ്ടറി തലം വരെയുള്ള) കെട്ടിടങ്ങൾക്ക് 14.01.2011 മുതൽ 25.11.2012 വരെയുള്ള കാലയളവിൽ വസ്തു നികുതി ഈടാക്കിയിട്ടുണ്ട്. 2000 ചതുരശ്ര മീറ്റർ വരെ തറ വിസ്തീർണ്ണമുള്ളതും ഘടനാപരമായ മാറ്റം വരുത്തിയിട്ടില്ലാത്തതുമായ വീടുകൾക്ക് സ.ഉ(എം.എസ്) 144/2015 തീയതി 27.04.2015 പ്രകാരം നികുതി നിർണ്ണയം നടത്തിയിട്ടുണ്ട്. സഞ്ചയ സോഫ്റ്റ് വെയറിൽ ആവശ്യമായ മാറ്റങ്ങൾ വരുത്തിയിട്ടുണ്ട്. സഞ്ചയയിലെ കണക്കും ഡിമാന്റ് രജിസ്റ്ററിലെ കണക്കും പൊരുത്തപ്പെടുന്നുണ്ട്. വർഷാവസാന നികുതി കുടിശ്ശിക വർഷം തിരിച്ച് സഞ്ചയയിൽ നിന്നും ലഭ്യമാണ്. സഞ്ചയയിൽ നടത്തിയ ഡാറ്റാ എൻട്രിയിൽ കെട്ടിടങ്ങൾ വിട്ടുപോയിട്ടില്ല. 2015-16 ലെ തൻവർഷ ഡിമാന്റ് 2014-15 നെക്കാൾ കുറഞ്ഞിട്ടില്ല.

II പരസ്യനികുതി

മധുർ ഗ്രാമ പഞ്ചായത്തിൽ പരസ്യ നികുതി ഈടാക്കുന്നില്ല.

III വിനോദ നികുതി

1) തീയറ്റുകളുടെ സീറ്റുകളുടെയും പ്രദർശനങ്ങളുടെയും അടിസ്ഥാനത്തിൽ ഗ്രാമ പഞ്ചായത്തിന് ലഭിക്കേണ്ട പരമാവധി വിനോദ നികുതി താഴെ പറയും പ്രകാരം കണക്കാക്കാം.

പട്ടിക 1

തീയറ്റുകളുടെ എണ്ണം	സീറ്റുകളുടെ എണ്ണം ഫയൽ പ്രകാരം			ശരാശരി പ്രദർശനങ്ങളുടെ എണ്ണം ഡി.സി.ആർ പ്രകാരം	ഒരു ദിവസത്തെ ശരാശരി ടിക്കറ്റുകളുടെ എണ്ണം	ശരാശരി വിനോദ നികുതി നിരക്ക് %	ഒരു ദിവസത്തെ പ്രതീക്ഷിത വിനോദ നികുതി	ഒരു വർഷത്തെ പ്രതീക്ഷിത വിനോദ നികുതി
	ക്ലാസ്സ് 1	ബാൽക്കണി	ആകെ					
1	ബി	--	303	4	50	12.5%	593	2,13,650
1	ബി	--	213	4	30	12.5%	357	1,28,250
ആകെ			516				950	3,41,900

2) ഗ്രാമ പഞ്ചായത്തിന്റെ ബജറ്റിൽ കണക്കാക്കിയിരിക്കുന്ന ഡിമാന്റ്, വാർഷിക കണക്ക് അനുസരിച്ചുള്ള ഡിമാന്റ് എന്നിവ താഴെ പറയും പ്രകാരം വിലയിരുത്താം

പട്ടിക 2

	വിനോദ നികുതി ഡിമാന്റ്
ബജറ്റ് പ്രകാരം	3,50,000
വാർഷിക കണക്ക് പ്രകാരം	3,43,807

3) ടിക്കറ്റ് സീൽ ചെയ്തുകൊടുക്കുന്നതിലെ കൃത്യതയും പ്രതീക്ഷിത വിനോദ നികുതിയും യഥാർത്ഥത്തിൽ ലഭ്യമായ വിനോദ

നികുതിയും താരതമ്യം ചെയ്യൽ

പട്ടിക 3

തീയറ്ററിന്റെ പേര്	ഒരു ദിവസത്തെ പരമാവധി ടിക്കറ്റുകൾ	ഒരു വർഷത്തെ പരമാവധി ടിക്കറ്റുകൾ	സീൽ ചെയ്ത കോട്ടക്കൽ	വ്യത്യാസം	ഒരു വർഷത്തെ പ്രതീക്ഷിത വിനോദ നികുതി	ഗ്രാമ പഞ്ചായത്തിൽ വരവ് വെച്ച നികുതി	വ്യത്യാസം
ശ്രീകൃഷ്ണ	50	18000	18000	---	2,13,650	2,13,650	--
കൃഷ്ണ	30	10800	10800	--	1,30,157	1,30,157	--
ആകെ	80	28800	28800	--	3,43,807	3,43,807	--

സീൽ ചെയ്ത കോട്ടക്കൽ ടിക്കറ്റുകളുടെ പണ്ണത്തിൽ ഗണ്യമായ കുറവ് കാണുന്നില്ല. പരമാവധി പ്രതീക്ഷിക്കാവുന്ന വരവും യഥാർത്ഥ വരവും തമ്മിൽ വ്യത്യാസമില്ല.

4) വിവിധ പ്രായോഗിക കാരണങ്ങൾ കണക്കിലെടുത്ത് പ്രതീക്ഷിത വിനോദ നികുതി കണക്കാക്കൽ

പട്ടിക 4

ഒരു വർഷത്തിൽ	പ്രതീക്ഷിത വിനോദ നികുതി
ആകെ പ്രതീക്ഷിത വിനോദ നികുതി	3,50,000
ശരാശരി 50% ആളുകളെ പ്രതീക്ഷിച്ചാൽ	1,75,000
ശരാശരി 25% ആളുകളെ പ്രതീക്ഷിച്ചാൽ	8,75,000
ശരാശരി 10% ആളുകളെ പ്രതീക്ഷിച്ചാൽ	35,000

രേഖകളുടെ സൂക്ഷിപ്പിന്റെ കൃത്യത മേലധികാരികൾ ഉറപ്പാക്കിയിട്ടുണ്ട്.

7) തീയറ്ററുകളിലെ പരിശോധന

ഓഫീസ് ഉത്തരവ് പ്രകാരം ചുമതലപ്പെടുത്തിയിട്ടുള്ള ഉദ്യോഗസ്ഥരും സെക്രട്ടറിയും തീയറ്ററുകളിൽ പരിശോധന നടത്തിയതിന്റെ വിശദാംശങ്ങൾ സൂക്ഷിച്ചിട്ടുണ്ട്.

(സർക്കുലർ നമ്പർ 45979/എഫ്.എം.3/2009/ത.സ്വ.ഭ.വ തീയതി 16.12.2009)

8) അപാകതകൾക്കുള്ള കാരണങ്ങൾ

വിനോദ നികുതി പിരിവിൽ കാര്യമായ അപാകതകൾ ഇല്ല.

VI) കെട്ടിട നിർമ്മാണ ചട്ടങ്ങൾ തിരുത്തലില്ലാതെ പരിധിയും

ഓരോ കൈവശത്തിന്റെയും പരമാവധി കവരേജ് (പുരയിട വിസ്തീർണ്ണ ശതമാനം) പട്ടിക 2 ൽ നിശ്ചയിച്ചതിൽ കൂടുതലില്ല. തിരുത്തലില്ലാതെ കണക്കാക്കുന്നതിന് ചട്ടപ്രകാരം ഒഴിവാക്കപ്പെട്ടിട്ടുള്ള പാരിയ ഒഴികെയുള്ളവ എഫ്.എ.ആർ കണക്കാക്കുന്നതിൽ നിന്നും ഒഴിവാക്കിയിട്ടില്ല. പരമാവധി എഫ്.എ.ആർ-ൽ കവിഞ്ഞുള്ളതിന് പെർമിറ്റ് അനുവദിച്ചിട്ടില്ല. എഫ്.എ.ആർ കണക്കാക്കുന്നതിലെ അപാകതകൾ കാരണം നഷ്ടം സംഭവിച്ചിട്ടില്ല. കെട്ടിട നിർമ്മാണ പെർമിറ്റ് അപേക്ഷ രജിസ്റ്റർ പരിശോധനയ്ക്ക് ലഭ്യമാക്കിയിട്ടുണ്ട്. കെട്ടിട നിർമ്മാണ പെർമിറ്റ്/റഗുലറൈസേഷനുള്ള പല്ലാ അപേക്ഷകളും പരിശോധനയ്ക്ക് ലഭ്യമാക്കിയിട്ടുണ്ട്. ആധാരത്തിന്റെ പകർപ്പ്, കെട്ടിടത്തിന്റെ പ്ലാൻ എന്നിവ

അപേക്ഷയോടൊപ്പം ലഭ്യമാക്കിയിട്ടുണ്ട്.

V) ഡി. & ഒ. ട്രേഡ് ലൈസൻസ്

ചട്ടം 4 പ്രകാരം നോട്ടീസ് പ്രസിദ്ധീകരിച്ചിട്ടുണ്ട്. ലൈസൻസ് ആവശ്യമായ വ്യാപാരികളുടെയും ഫാക്ടറികളുടെയും പട്ടിക തയ്യാറാക്കിയിട്ടുണ്ട്. സമയ പരിധിക്കകം തന്നെ അപേക്ഷകൾ ലഭിച്ചിട്ടുണ്ട്. ലൈസൻസ് ഫീസ് ചട്ട പ്രകാരം ഈടാക്കിയിട്ടുണ്ട്. നിയമപ്രകാരം അധിക ഫീസ് ഈടാക്കിയിട്ടുണ്ട്. നിരാക്ഷേപ സാക്ഷ്യപത്രങ്ങളും ഹാജരാക്കിയിട്ടുണ്ട്. പഞ്ചായത്തിൽ ലൈസൻസില്ലാതെ പ്രവർത്തിക്കുന്ന സ്ഥാപനങ്ങൾക്കെതിരെ നടപടി സ്വീകരിച്ചിട്ടുണ്ട്. ലഭിച്ച അപേക്ഷകളിന്മേൽ ലൈസൻസ് അനുവദിച്ചിട്ടുണ്ട്. ലൈസൻസ് ആവശ്യമായ എല്ലാ സ്ഥാപനങ്ങളും ലൈസൻസ് എടുത്തിട്ടുണ്ടെന്ന ഉറപ്പു വരുത്തുന്നതിനുള്ള നടപടികൾ സ്വീകരിച്ചിട്ടുണ്ട്.

VI) സബ്സിഡി മാനദണ്ഡങ്ങളുടെ ലംഘനം

ശ്രദ്ധയിൽപ്പെട്ടിട്ടില്ല.

ഭാഗം-4

പൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യുവലോകനവും

4-1 Details of fund received for joint venture projects

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

Name of Institution from which the fund received.	Date of receipt.	Amount.	Name of project.	Expenditure.	Balance.
District Panchayat Kasaragod	25.02.2016	52,500	Labour Charges Paddy (Project No-10/16)	52,500	Nil
District Panchayat Kasaragod	18.01.2016	1,00,000	Pain & Paliative care (Project No-5/16)	1,00,000	Nil
Block Panchayat Kassaragod	27.12.2014	96,000	Scholarship for Mentally & Physically Challenged. (Project No-22/16)	96,000	Nil
Total		2,48,500		2,48,500	Nil

4-2 Deposits made with other agencies/LSGIs

-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

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	9,82,47,807
Total Payments for the year 2015-16	8,99,22,296
Loss in receipts	Nil
Loss in expenditure/ amount disallowed in audit	1,50,209
Amount objected in audit	49,21,746

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	2,790	Smt.Anitha.K,Assistant Engineer
3-2(1)	Nil	20,012	
3-1(2)	Nil	12,292	
3-4(1)	Nil	7,012	
3-4(2)	Nil	7,012	
3-6	Nil	1,01,091	
Total		1,50,209	

Details of amount objected in Audit:

Para	Amount.	Name and designation of the officer responsible.
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No.		
3(3)	98,332	Smt.Anitha.K,Assistant Engineer
3(6)	8,00,000	
3(7)	4,20,797	Sri.A.R.Prashanth Kumar, Assistant Secretary(Secretary-in-charge)
3(7)	77,454	Sri.A.R.Prashanth Kumar ,Assistant Secretary
3(8)	52,663	Sri.A.R.Prashanth Kumar, Assistant Secretary(Secretary-in-charge)
3(9)	2,250,000	Sri.A.R.Prashanth Kumar, Assistant Secretary(Secretary-in-charge)
3(9)	12,22,500	Sri.A.R.Prashanth Kumar, Assistant Secretary
Total	49,21,746	

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

Para No	Amount	Name and designation of the officer responsible.
3(4)1&2	14,024	Smt.Anitha.K,Assistant Engineer

D. Cases requiring further inquiry to fix the loss.

NIL

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

Para No	Name and Designation	Official Address	Permanent Address
	Smt.Anitha.K,Assistant Engineer	Assistant Engineer LSGD Section Kasaragod Block Panchayath	Thodukkulam House,Paravanadka (Post) Kasaragod-671317

4-9 Audit reports pending settlement.

Year of Audit	Reference from this office on the Audit Report	No. of objections pending settlement
1996 – 1997	LF.KSD3/361/11 dated: 10.01.11	5
1997 - 1998	LF.KSD3/361/11 dated: 10.01.11	14

1998 - 1999	LF.KSD3/361/11 dated: 02.03.12	32
2000 - 2001(Plan)	LF.KSD3/466/07 dated: 31.12.07	8
2001 - 2002(Plan)	LF.KSD3/870/07 dated: 31.12.07	3
2000 - 2001	LF.KSD3/361/11 dated: 28.01.12	1
2001 - 2002(Final)	LF.KSD5/361/11-dated: 13.12.11/04.09.08	1
1999 - 2000(Final)	No.LF.KSD5/537/03dated: 07.07.05/15.12.08	10
2002 - 2003	No.LF.KSD3/402/11 dated:13.12.11	4
2003 - 2004	No.LF.KSD3/403/11 dated:13.12.11	11
2004-2005	No.LF.KSD3/544/11 dated:25.03.12	4
2005-2006	No.LF.KSD3/545/12 dated:26.03.12	7
2006- 2007	No.LF.KSD6/73/13 dated:03.04.13	5
2007-2008	No.LF.KSD6/201/13 dated:03.04.13	11
2008-09,2009-10, 2010-11	No.LF.KSD4/597/12 dated:24.04.13	17
2011-12	No.LF.KSD6/724/13 dated:05.06.14	23
2012-13, 2013-14	No.LF.KSD8/626/15 dated:08.07.15	15
2014-15	No.LF.KSD6/18/16 dated:16.01.2016	10

Deputy Director

Kerala State Audit Department,

District Audit Office, Kasaragod.

Annexure-1**AUDIT CERTIFICATE**

No. KSA-KSD6/72/2017

Kerala State Audit Department
District Audit Office,
Kasaragod – 671123
E-mail:- doksd.ksad@kerala.gov.in
Phone: 04994256690
Dated :23.01.2017

Certified that, I have audited the Annual Financial Statement of Madhur 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 Madhur 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.6/72/2017

തീയതി.23.01.2017

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 മധൂർ ഗ്രാമ പഞ്ചായത്തിന്റെ 2015-16 വർഷത്തെ വാർഷിക ധനകാര്യ സ്റ്റേറ്റ്മെന്റ് പരിശോധിച്ചതായി ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

എന്റെ റിപ്പോർട്ടിൽ ചൂണ്ടിക്കാണിച്ചിരിക്കുന്ന പരാമർശങ്ങൾ ഒഴികെ, എന്റെ അഭിപ്രായത്തിൽ, മധൂർ 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