

GOVERNMENT OF KERALA

KERALA STATE AUDIT DEPARTMENT  
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AUDIT REPORT ON THE ACCOUNTS OF  
MANJESHWARA GRAMA PANCHAYAT  
FOR THE YEAR 2015-2016  
IN KASARAGOD DISTRICT

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Date: 02.12.2016

From

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

To

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

Sir,

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

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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 Manjeshwaram 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

Department,

Kasaragod.

Copy to :

1. The Director of Kerala State Audit Department, Tvpm (with C/L)

Kerala State Audit

District Audit Office,

2. The Deputy Director of Panchayats, Kasaragod.

3. Office copy.

No. KSA-KSD5/1212/2016

Dated:02.12.2016.

AUDIT REPORT ON THE ACCOUNTS OF MANJESHWARA 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 Manjeshwara 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 01-04-2015 to 31-03-2016 were verified in audit and withdrawals from various accounts were verified from 01-04-2015 to 31-03-2016

The defects noticed in audit have been brought to the notice of the Panchayat through Audit Enquiries. Out of 15 Audit Enquiries served replies to no replies were received. On the basis of the Audit Enquiries and the discussion in the Exit Conference, only important observations are incorporated in this report. The follow up actions on the Audit Enquiries not included in the Audit Report has also to be taken by the Panchayat.

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

(A). Details of Audit Conducted.

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

who conducted the audit

Deputy Director of Kerala State Audit Department.

Time taken for audit	18.11.2016 to 24.11.2016.
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.YadavaKumara C.H. Assistant Audit Officer.
	Sri.Shivashankara K. Auditor

(B). Executive Authorities.

President	Smt.Mushrath Jahan	01.04.2015 to 11.11.2015
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	Sri. Abdul Azeez	12.11.2015 to 31.03.2016
Secretary	Sri.M.Dhananjayan	01.04.2015 to 31.03.2016

Implementing Officers.

Designation	Name of the Officers	Period
Assistant Secretary	Sr.Thomas Kuruvile	01.04.2015 to 31.03.2016.
Assistant Engineer	Sri.Jobby.K	01.04.2015 to 31.03.2016
Agriculture Officer	Sri.Ambujakshan	01.04.2015 to 31.03.2016
Village Extension Officer	Smt.Sameera,Usha	01.04.2015 to 31.03.2016
I.C.D.S.Supervisor	Smt.Geetha P.L	01.04.2015 to 28.12.2015
	Smt.Fasly	29.12.2015 to 31.03.2016
Head Master	Smt.Revathi	01.04.2015 to 31.03.2016
Medical Officer,(Allopathy)	Sri.Rajesh	01.04.2015 to 31.03.2016
Medical Officer,(Homeo)	Smt.Ambily	01.04.2015 to 31.03.2016
Veterinary Surgeon	Sri.Balachandra Rao	01.04.2015 to 31.03.2016
Sub Inspector of Fisheries	Smt.Seethalakshmi.T.	01.04.2015 to 31.03.2016

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- 2.Income and Expenditure Statement 2015-2016
- 3.Balance Sheet as on 31.03.2016

## ഭാഗം 1

### പൊതു അമ്പലോകനം

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

The budget for the year 2015-2016 was approved by the panchayat committee as per resolution No.13/2015 dated 30.03.2015 . The anticipated receipts and payments as per the budget were as follows.

Opening Balance	17,53,000
Anticipated Receipts	11,45,55,000
Total	11,63,08,000
Anticipated Payments	11,42,29,500
Closing Balance	20,78,500

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 26.07.2016. 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	22.11.2016	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" softwere 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" Softwere.
- 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) Manjeshwara Service Co-op Bank(own fund) -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	4,96,45,695
Receipts	6,23,07,601
Total	11,19,53,296
Payments	8,78,19,631
Closing Balance	2,41,33,665

\* The receipts and payments includes Rs.44,18,498/- received as EFMS under Mahatma Gandhi NREG and DBT-Fund transfer-1,29,60,900.

The balance sheet as on 31.03.2016 shows a balance of Rs.70,69,454.46/ including arrear and balance 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	61,67,631	20,33,298 (Tc-98,78,878)	1,80,79,807	1,80,79,807	--	0	100
Development Fund- SCP	15,26,863	9,88,233	25,15,096	14,88,233	10,26,863	0	100
Development Fund - TSP	1,25,163	3,66,469	4,91,632	4,14,863	76,769	0	100
CFC-IV	38,19,584	1,04,91,549	1,43,11,133	97,27,796	4583337	0	100
KLGSDP-V	53,59,109	31,65,074	85,24,183	43,32,274	41,91,909	0	100
Maintenance Fund - Road	7,45,544	34,50,954 +14,86,080	56,82,578	56,82,578	--	0	100
Maintenance Fund - Non-Road	24,29,714	11,45,730	35,75,444	20,89,364	14,86,080 (adjusted to road maintainance)	0	100
B Fund		1,41,63,420	1,41,63,420	1,41,63,420	----	0	100
Mahatma Gandhi NREGA	79	45,71,806	45,71,885	45,70,412	79	1,394	99.96

## 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	No. of Projects implemented	Expended amount	No. of projects partially	No. of projects not implemented	No. of projects completed	Percentage of projects completed
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	approved projects			implemented			
275	21,11,57,780	191	14,97,87,722	5	86	184	70.93

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.	19	78,27,814	12	51,39,611	65.65
2	Assistant Secretary.	7	46,90,000	4	23,90,000	50.95
3	Assistant Engineer.	218	5,67,57,981	146	4,05,61,881	71.46
4	Agricultural Officer.	4	32,68,667	4	19,80,288	60.58
5	Village Extension Officer.	10	2,42,50,000	10	1,87,22,669	77.20
6	ICDS Supervisor.	6	36,99,428	6	28,84,423	77.96
7	Medical Officer-P.H.C.	2	8,10,000	2	5,81,589	71.80
10	Head Master.	2	19,50,000	2	19,09,500	97.92
11	Veterinary Surgeon.	4	5,00,000	4	2,67,900	53
12	Medical Officer-GHD Meenja	1	3,00,000	1	3,00,000	100
13	Sub-Inspector of Fisheries	2	15,25,000	1	1,56,000	10.22
	Total	275	21,11,57,780	191	14,97,87,722	70.93.

For the year 2015-16 a total number of 275 projects were approved by DPC. Out of this 191 numbers were implemented during 2015-16 which is only 70.89% of the total numbers. In the case of public works the number of projects have to be implemented was 218 out of which only 146 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. Most of the public works were tendered at below estimate rates. 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 321 projects under Mahatma Gandhi National Rural Employment Guarantee Scheme, for a total outlay of Rs -1,86,45,460 which include labour component for Rs-45,69,962 . But the panchayat has succeeded to implement only 188 projects with a total expenditure of Rs45,70,412 which is only 24.51% 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	1343
Total number of job cards issued	1343
No. of S.C. families	124
No. of S.T. families	43
Total number of labour days created	20610
No. of families completed 100 days job	23
Total no. of projects got approved	321
Total no. of projects implemented	188
Out lay of the total project	1,86,45,460

## 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	61,55,782	65,99,831	4,44,049	(+)72
Non tax revenue	13,60,306	12,61,624	98,682	(-)72
Other Revenue	3,79,731	3,70,66,748	3,66,87,017	(+)96
Total	78,95,819	4,49,28,203	3,72,29,748	(-)71

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 pensions distributed by the panchayat during the year 2015-16 are furnished below:

Name of the pension	Amount expended	No. of Beneficiaries
Unemployment Allowance	50,520	29
Agriculture Labour Pension	12,35,760	136
Widow pension	1,48,50,480	1426
National Old Age Pension	1,21,42,200	1569
Special Disabled Pension	55,35,860	487
Pension for unmarried women above 50 years	2,16,800	20
Financial help for widow's daughter's marriage	9,90,000	33

## **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 18.11.2016, at 4.30 PM, in the presence of the accountant and the Secretary. The cash balance of was Rs.46.002/- as per the records. The physical presence of Rs.46,002/- 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 11 implementing officers to help the President of the Panchayat in administration.

The staff strength of the Panchayat Office is as follows.

Sl No.	Name of post	Number of post
1	Secretary	1
2	Assistant Secretary	1
3	Head Clerk	Nil
4	Accountant	1
5	Senior Clerk	3
6	Clerk	5
7	Office Attendant	2
8	Part time sweeper	1
9	Part time Librarian	1
10	Part time Pound Keeper	1

11	Part time Scavanger	1
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The front office is functioning properly. An exhaustive distribution of work amongst the employees of the institution was seen made on 18.02.2016 as per office order no S2-8694/2016. This office order was subjected to revisions and additions later on as and when required. Meeting of the employees of the Panchayat were seen held only twice during the year 2015-16 (on 28.11.15 and 01.02.16) ,no relevant discussions/decesions were seen made as per the minutes book. 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.

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

Audit	Date of last audit	Period of Audit	Date of receipt of the report
Performance Audit	04.12.2015 05.12.2015	to 01.05.2015 to 30.11.2015	05-03-2016 (P41879/2016)
Audit of the Accountant General	13.02.2014 26.02.2014	to 2008-09 to 2012-13	NBI-(HQ)V/8A-2106/15/13 dated 22.04.2014

### **1-12 Functioning of working groups is not in order.**

Different working groups have been formed in the Grama Panchayath for plan formulation. A total of 13 working groups are created, but no meetings were held during the financial year 2015-2016 .On verification of the minutes book and attendance of the working groups it is evident that all the working groups were not functioning . As per paragraph number 11 ( C ) ii of GO (MS)No 362/13/LSGD dated 16.11.2013, quorum of the meeting of working groups is fixed as 1/3<sup>rd</sup> of the total members. As per above Government Order, monitoring of projects and preparation of monitoring report are the duties of working groups. But the above working groups have not followed this direction.

Supervision of the Panchayat Committee and the related standing committees are required on the functioning of each working groups. Participation of all the members of each working groups should be assured in future. The creative and effective participation of all working groups may be assured right from the preparation draft proposal up to the monitoring of projects.

## **ഭാഗം-2**

### **വരവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ**

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

The arrear demand and collection of property tax for the period 2015--2016 could not be verified in audit, since the arrear demand and collection register of property tax for above period are not seen maintained. In the absence of these register, the correctness of property tax could not be verified in audit.(Audit requisition No 1 dt 3-11-2016) As per Financial statement for the year 2015-2016, receivable property tax on residential building(current) is Rs 23,46,341.00 and receivables for property tax on residential building(arrear) is 47,23,113.46.

Hence early actions to be initiated to collect the arrears in time. Steps may be taken to link Sanchaya software to saankhya.

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

During the period 2015-2016, Institution register of the profession tax is not maintained. In the absence of institution register, the total number of institution in the panchayat area is not able to ascertain in audit. Necessary steps may be taken to maintain the institution register which incorporate all the institution in panchayat area and to be produced to the audit verification.

## **2-3 Sanchaya software-Not linked with saankhya**

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

## **2-4 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 4-6-2013, an amount of Rs 500/m<sup>2</sup> should be levied as maximum property tax for an year on Telecommunication Towers. Details are given below

SL No	Service provider	Floor Area(sq.mts)	Property tax arrear to be collected up to 2014-15	Property Tax current to be collected 2015-2016	Total
1	Dishnet wireless Ltd(Aircel)	42 m <sup>2</sup>	1,23,517.80	24,255/-	1,47,772.80
2	Indus Tower Ltd	8m <sup>2</sup>	6,718.20	3,360/-	10,078.20
3	Reliance Jio Infocom	20m <sup>2</sup>	1,050/-	-----	1,050.00
4	Bharath airtel	10m <sup>2</sup>	12,200.15	6,300/-	18,500.15
5	Bharat Infra tel Ltd	22m <sup>2</sup>	23,098.20	11,550/-	34,648.20
6	M.N. Indus Tower	16m <sup>2</sup>	19,249.60	10,080/-	29,329.60
7	Telephone Tower,udyavar	16m <sup>2</sup>	13,440/-	6,720/-	20,160/-
8	Wireless TT info Services	20m <sup>2</sup>	19,521.60	8,400/-	27,921.60

9	Indus Tower Ltd	20m <sup>2</sup>	16,797.60	8,400/-	25197.60
10	Indus Tower	20m <sup>2</sup>	71,846.25	14700/-	86,546.25
11	Vodafone Essar	20m <sup>2</sup>	14,700.00	7,350/-	22,050.00
12	Essar telecome infra structure	18m <sup>2</sup>	21269.75	11,550/-	32819.75
13	Indus Tower	22m <sup>2</sup>	19,826.10	9,450/-	29,276.10
Total			363235.25	122115.00	485350.25

A total amount of Rs 4,85,350.25/- (Arrear 3,63,235.25 and current 122115.00) is pending collection under the head property tax during the year 2015-2016. An audit enquiry vide no 1 dt 18-11-2016 was served to the secretary and was replied that, action will be taken to collect the amount. So immediate action may be initiated to collect the pending collection of property tax from the Telecommunication Tower companies and intimated to audit.

### 2-5 Building permit-Irregularities

On verification of the building permit register and file, it is seen that, the permit No 22/15-16 dt 17-10-2015 was issued to Mahdanul Uloom Madrasa, Kunjathur. As per the plan, Coverage area of the building is as follows.

Plot area	Floor area	Coverage
19 cent(768.93sqm)	GF-281.35m <sup>2</sup> FF-281.35m <sup>2</sup> 562.7m <sup>2</sup>	281.35/768.93*100 =35.58%

But on verification of the plan, it is found that coverage area is as follows.

Plot area	Floor area	Coverage
19 cent(768.93)	GF-281.35m <sup>2</sup> FF-281.35m <sup>2</sup> 562.7m <sup>2</sup>	281.35/768.93*100 =36.58

The percentage of coverage of building under different occupancies shall not exceed the maximum specified in Table 2 (Kerala Panchayat Building Rules 2011, Rule 35). The above building included in the Group B occupancies and the maximum permissible coverage of a building under Group B (Educational) is 35%. But the above building permit was granted exceeding the admissible coverage area. Under this circumstances the permit granted may be reviewed at the earliest.

### ഭാഗം-3

#### ചെലവു കണക്കുകളിന്മേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

### **3-1 Thilak Katte Bolnadu Guthu Road retarring- Excess payment made - not admitted.**

Implementing Officer – Assistant Engineer.

Project No	SO 268/16
Name of work	Thilak Katte Bolnadu Guthu Road retarring.
Estimate	₹ 4,00,000/-
TS No.	AEE/MJR/233/2015-16 dt. 23.09.2015 of the Assistant Executive Engineer, LSGD Sub Division, Manjeshwara Block.
Name of convenor	Mohamood.P.M, S/o Yousuf.
Agreement No	AE/LSGD/MJR/123/15-16 dated 17.02.2016
M. book No	268/16
Total Value of work done	₹ 3,88,982/- ( ₹ 4,00,000/- including tax)
Treasury Bill No.	95 dated 30.03.2016 ( ₹ 4,00,000/-)
Amount paid to the convenor.	₹ 3,68,881/- ( DD No 836161/18.04.2016).

Detailed estimate of the work “Thilak Katte Bolnadu Guthu Road retarring“ was prepared based on DSR 2014 (with cost index 30.48%), consists of following 13 items of works.

Item No	Particulars	Quantity	Rate	Amount	Chainage
1	Supplying and stacking at site 53mm to 22.4mm stone (Code 16.3.3) 1x10x3x0.1=3 1x10x3x0.1=3 1x15x3x0.1=4.5	15.26 m <sup>3</sup>	1536.26/ m <sup>3</sup>	23,447/-	0/000 Km to 0/190 Km.(55m x 3m x 0.1m)

	1x20x3x0.1=3				
2	Supplying and stacking at site 11.2mm stone -Type B (Code 16.3.7)	2.97 m <sup>3</sup>	1669.01/ m <sup>3</sup>	4,957/-	0/000 Km to 0/190 Km.(55m x 3m x 0.018m)
3	Supplying and stacking good earth for binding (Code 16.3.9)	1.49 m <sup>3</sup>	364.10/ m <sup>3</sup>	541/-	0/000 Km to 0/190 Km.(55m x 3m x 0.009m)
4	Laying, spreading and compacting (Code 16.40)	12.38 m <sup>3</sup>	482.27/ m <sup>3</sup>	5,968/-	0/000 Km to 0/190 Km.(55m x 3m x 0.075m)
5	Providing and applying tack coat using hot bitumen of VG_10 (Code 16.30.1)	165 m <sup>2</sup>	60.99/ m <sup>2</sup>	10063.35/-	0/000 Km to 0/190 Km.(55m x 3m)
6	2 cm premix carpet with VG_10 bitumen (Code 16.32.1)	165 m <sup>2</sup>	196.57/ m <sup>2</sup>	32,434/-	0/000 Km to 0/190 Km.(55m x 3m)
7	Providing and laying seal coat with VG_10 bitumen (Code 16.41)	165 m <sup>2</sup>	113.86/ m <sup>3</sup>	18,787/-	0/000 Km to 0/190 Km.(55m x 3m)
8	Supplying and stacking 36mm metal (Observed data) (Pot hole filling 7.27 m <sup>3</sup> and Levelling course 9.63 m <sup>3</sup> )	16.90 m <sup>3</sup>	1524/ m <sup>3</sup>	25,750/-	0/000 Km to 0/221 Km.



9	Pot hole filling (Code KSS 3.6.1.2)	7.27 m <sup>3</sup>	3569/m <sup>3</sup>	25,932/-	0/000 Km to 0/221 Km.
10	Leveling course(Code KSS 3.1.3.2)	9.63 m <sup>3</sup>	2223/m <sup>3</sup>	21,407/-	0/000 Km to 0/221 Km.
11	Providing and applying tack coating hot bitumen of VG_30 (Code 16.30.2) 220mx3m=660	660 m <sup>2</sup>	43.97/m <sup>2</sup>	29,020/-	0/000 Km to 0/221 Km.
12	2 cm premix carpet with VG_30 bitumen (Code 16.32.2)	660 m <sup>2</sup>	175.01/ m <sup>2</sup>	1,15,507/-	0/000 Km to 0/221 Km.
13	Providing and laying seal coat with VG_10 bitumen (Code 16.41)	660 m <sup>2</sup>	113.86/m <sup>3</sup>	75,148/-	0/000 Km to 0/221 Km.

There are minor arithmetical errors in the prepared estimate. As per the Measurement Book the quantum of works done in the above items are as follows.

Item no	Particulars	Quantity	Rate	Value of work done.	Page no of M Book
1	Supplying and stacking at site 53mm to 22.4mm stone	15.26 m <sup>3</sup>	1536.26/m <sup>3</sup>	23,443/-	13
2	Supplying and stacking at site 11.2mm stone -Type B	2.97 m <sup>3</sup>	1669.01/m <sup>3</sup>	4,957/-	13
3	Supplying and stacking good earth for	1.49 m <sup>3</sup>	364.10/	543/-	13

	blinding		m <sup>3</sup>		
4	Laying, spreading and compacting	12.38 m <sup>3</sup>	482.27/ m <sup>3</sup>	5,971/-	14
5	Providing and applying tack coat using hot bitumen of VG_10	165 m <sup>2</sup>	60.99/ m <sup>2</sup>	10063/-	14
6	2 cm premix carpet with VG_10 bitumen	165 m <sup>2</sup>	196.57/ m <sup>2</sup>	32,434/-	14
7	Providing and laying seal coat with VG_10 bitumen	165 m <sup>2</sup>	113.86/ m <sup>3</sup>	18,787/-	15
8	Supplying and stacking 36mm metal	16.90 m <sup>3</sup>	1524/ m <sup>3</sup>	25,756/-	15
9	Pot hole filling	7.27 m <sup>3</sup>	3569/m <sup>3</sup>	25,947/-	15
10	Leveling course	9.63 m <sup>3</sup>	2223/m <sup>3</sup>	21,407/-	16
11	Providing and applying tack coating hot bitumen of VG_30 (220m x 3m = 660m <sup>2</sup> )	660 m <sup>2</sup>	43.97/ m <sup>2</sup>	29,020/-	16
12	2 cm premix carpet with VG_30 bitumen	660 m <sup>2</sup>	175.01/ m <sup>2</sup>	1,15,507/-	16
13	Providing and laying seal coat. with VG_10 bitumen	660 m <sup>2</sup>	113.86/ m <sup>3</sup>	75,148/-	16
			Total	3,88,982/-	

In this work, tarring and retarring work of the road was done within the chainage of 0/000 Km to 0/221 Km. Tarring work was done for 165 m<sup>2</sup> within the chainage of 0/000 Km to 0/190 Km. Also, retarring work was done 660 m<sup>2</sup> (220m x 3m) within the chainage of 0/000 Km to 0/221 Km. which means, the tarred area of 165 m<sup>2</sup> is also included in the retarred area of 660 m<sup>2</sup>. Since both tarring and retarring works include in the estimate for this work, for arriving the area of retarring work to be done, the area of tarring work to be done has to be deducted from total area of the road (ie, 660m<sup>2</sup> - 165m<sup>2</sup> = 495m<sup>2</sup>). Hence, the quantity of retarring work has to

be done in this work is only 495m<sup>2</sup>, but the convener of the work was erroneously paid for 660m<sup>2</sup>, which has resulted in an excess payment of ₹ 54,919/- as detailed below.

Item no	Particulars	Quantity	Rate	Admissible value of work done(₹).	Amount paid to the convener (₹).	Excess amount paid (₹).
11	Providing and applying tack coatusing hot bitumen of VG_30 (220mx3m=660m <sup>2</sup> )	495 m <sup>2</sup>	43.97/ m <sup>2</sup>	21,765/-	29,020/-	7,255/-
12	2 cm premix carpet with VG_30 bitumen	495 m <sup>2</sup>	175.01/ m <sup>2</sup>	86,630/-	1,15,507/-	28,877/-
13	Providing and laying seal coat. with VG_10 bitumen	495 m <sup>2</sup>	113.86/ m <sup>3</sup>	56,361/-	75,148/-	18,787/-
					Total	54,919/-

The audit team and the Assistant Engineer of the Grama Panchayat visited the work site on 23.11.2016 at 12 pm, for the physical verification of the tarring work . On verification of the site it is noticed that the length of the road in which tarring and retarring work done (vide project No.268/16, Thilak Katte Bolnadu Guthu Road retarring) is 220m.

Excess payment made to the convener of the work amounting to ₹ 54,919/- needs to be recovered from the Assistant Engineer, who prepared the estimate for the work. (The matter was brought to the notice of the implementing officer vide Audit Enquiry No. 12 dated 24.11.2016, but no reply was furnished).

### **3-2 Ramathmajal foot path interlock- work has not done as per estimate-Excess payment made - not admitted.**

Implementing Officer – Assistant Engineer.

Project No	SO. 272/16
Name of work	Ramathmajal foot path interlock.
Estimate	₹ 3,00,000/-
TS No.	AEE/MJR/650/2015-16 dt. 12.02.2016 of the Assistant Executive Engineer, LSGD Sub Division, Manjeshwara Block.

Name of convenor	Dinesh.B.M, S/oManjunatha.
Agreement No	AEE/LSGD/MJR/122/2015-16 dt. 17.02.2016
M. book. No	64/15-16
Total Value of work done	₹ 2,77,439/- ( ₹2,94,085/- including tax)
Treasury Bill No.	99. dated. 30.03.2016 ( ₹ 2,94,085/-)
Amount paid to the convenor.	₹ 2,71,890/- ( DD No 836166/18.04.2016)

Detailed estimate of the work "Ramathmajal foot path interlock" was prepared based on DSR 2014 (with cost index 30.48%), consists of 3 items of works, in which item number 2 is 'supplying and fixing interlock blocks including all labour, material, and conveyance etc complete' and the amount provided in the estimate is (391.50 m<sup>2</sup> @ ₹ 683.26/m<sup>2</sup>) ₹ 2,67,496/-.

As per the measurements recorded in the M. Book (page no 2) quantity of work done vide item number 2 ('supplying and fixing interlock blocks) is 391.16 m<sup>2</sup> and the the convenor of the work was paid ₹ 2,67,496/- (vide page no 4, M Book).

The work was executed through beneficiary committee. On verificatin of the work file and the beneficiary account of the work, total expenditure incurred by the beneficiary committee for this work is as follows.

Detail of expenditure	Amount
Labour	₹ 55,458/-
Materials	₹ 44,000/-
Interlock	₹ 2,10,000/-
Cement	₹ 4,200/-
Total	₹3,13,658/-

The convenor of the work has submitted a bill for ₹ 2,10,000/- relating to the purchase of 3500 sq.ft interlock. As per this bill, area of interlock work done comes only 325.16 m<sup>2</sup>, but the convenor was paid for 391.16 m<sup>2</sup>. Since there is a huge difference in the work done as M. Book and the quantity of interlock blocks purchased for the work, the audit team and the Assistant Engineer of the Grama Panchayat visited the work site on 22.11.2016 at 4.30 pm, for the physical verification of the work done . On measuring the work site, it is revealed that the actual area of the interlock work done (vide project No.272/16, Ramathmajal foot path interlock.) is only 331m<sup>2</sup>. This is brought to the notice of the Panchayat Committee.

Since actual area of inter lock work comes only 331m<sup>2</sup>, convenor of the work is only eligible to receive

₹2,26,159/- (33m<sup>2</sup> x 683.26/m<sup>2</sup>). Excess payment made to the convenor of the work amounting to ₹ 41,337/- (₹ 2,67,496- ₹ 2,26,159) needs to be recovered from the Assistant Engineer, who measured the work. (The matter was brought to the notice of the implementing officer vide Audit Enquiry No. 14 dated 24.11.2016, but no reply was furnished).

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

1.Drinking water supply scheme – Gerukatte ST Colony near Church. No.297/16

Name of project	Drinking water supply scheme – Gerukatte ST Colony, near Church. No.297/16.
Fund	Plan fund. Rs.2,00,000/-
Estimate	Rs.2,00,000/-
Name of Convenor	Baptist Posedina
Agreement No.and date	AEE/LSGD/MJR/129/15-16 /02.03.2016.
Valuation	Rs.1,79,687/-
Measurement book No.	139/15-16
Bill No. date and amount	36/15-16. dt.29.03.2016.Rs.1,90,466/-

#### ADMISSIBLE RATE

Above drinking water scheme consists of nine items of works, 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, 240m<sup>3</sup> (1000 x 0.40 x 0.60) earth work excavation work for trench for laying of pipe was done and an amount of Rs.42,372/- @ 176.55/m<sup>3</sup> was admitted .

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 1.3048 without adding contractors profit and overhead charges is Rs.144.68/m<sup>3</sup> only.(ITEM CODE:2.10.1.1). But in the above works, the rate has been taken as Rs.176.55/m<sup>3</sup>. This has resulted in adopting 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	11531.93
2.25	Rate as per item No.2.25 of sub head Earthwork	1 cum	85.050	96.77	8230.29
	Total for 180 meter				19762.22
	1% water charge				197.62
	Total				19959.84
	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

Item no.1."Excavating trenches in all kinds of soil for pipes and cables,etc not exceeding 80mm dia – (2.10.1.1)"	<u>Valuation admitted</u>	<u>Admissible valuation</u>	
	240 m3 @ Rs.176.55/m3 = 42,372.00 Page no1, 5 m.book no.135/15-16	240 m3 @ Rs.144.68/m3 34,723.20 =Rs.34,723.00 (ITEM CODE No.2.10.1.1)	<u>Excess</u> = Rs.7648.80 Rs.7,649.00

2.Bavutamoola mini water supply scheme. No.234/16

Name of project	Drinking water supply scheme – Gerukatte ST Colony near Church. No.297/16.
Fund	Plan fund. Rs.4,50,000/-
Estimate	Rs.4,50,000/-
Name of Convenor	Pundalik Naik
Agreement No.and date	AEE/LSGD/MJR/59/15-16 / dt.04.10.2015.
Valuation	Rs.3,93,841/-
Measurement book No.	nil/15-16
Bill No. date and amount	128/15-16. dt.29.03.2016. Rs.4,17,471/-

ADMISSIBLE RATE

Above drinking water scheme consists of nine items of works 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, 21m<sup>3</sup> (100.00 x 0.35 x 0.60) earth work excavation work for trench for laying of pipe was done and amount admitted is Rs.7748/- @ 368.97/m<sup>3</sup>.

Item no.appendix.B.1.“Excavating trenches in all kinds of soil for pipes and cables,etc not exceeding 80mm dia – (2.10.1.1)”	<u>Valuation</u> <u>admitted</u>	<u>Admissible</u> <u>valuation</u>	<u>Excess</u>
	21 m <sup>3</sup> @ Rs.368.97/m <sup>3</sup> = 7748.37 Page no.33 and 43 m.book no.nil/15-16	21 m <sup>3</sup> @ Rs.144.68/m <sup>3</sup> = 3038.28 (ITEM CODE No.2.10.1.1)	Rs.4,710.09 Rs.4,710.00

There is an excess valuation of Rs.12,359/-in the above two works, is disallowed in audit.Audit enquiry bearing no.3 and date 22.11.2016 was served to the Assistant Engineer. No reply was received. The excess payment made to the convenor amounting to Rs. 12,359/- is disallowed in audit. The loss amount to be recovered from the Assistant Engineer, who prepared the estimates of this work.

### **3-4 Road works - Higher rate given for Earth Filling work**

1.Koppala new road concrete work Project.No.225/16

Name of project	Koppala new road concrete work No.225/16
Fund	World Bank. Rs.3,00,000/-
Estimate	Rs.3,00,000/-
Name of Convenor	Abdul rahman
Agreement No.and date	AEE/LSGD/MJR/11/15-16 dt 24.09.2015.
Valuation	Rs.2,82,088/-
Measurement book No.	15/15-16
Bill No. date and amount	36/15-16.dt. 09.11.2015.Rs.2,99,012/-

#### ADMISSIBLE RATE

The actual rate for ““Earth work filling contractors own earth (excluding rock)in open area in layers not exceeding 20cm in depth,consolidating each deposited layer by ramming and watering, lead up to 50m and lift up to 1.5.m as per direction of site Engineer-in-charge.(50.2.26) ” As per CPWD Schedule of rates 2014 Cost index of 1.3048 without adding contractors profit and over head charges is Rs.229/m<sup>3</sup> only.(ITEM CODE:50.2.26). But, in the above works, the rate has been taken as Rs.491.82/m<sup>3</sup>. This has resulted adopting of excess rate in the estimate and excess payment to the convenor, the details of which are given below:

worked out data – earth filling – 1m<sup>3</sup>(50.2.26.1)

Code	description	unit	qty	rate	Amount
Material					
979	Royalty for good earth	1 cum	1.000	30.00	30.00
2241	Carriage for good earth	1 cum	1.000	133.11	133.11
Labour					
128	Mate	1 day	0.010	363.00	3.63
115	Coolie	1 No	0.010	329.00	3.29
101	Bhisti	1 day	0.010	363.00	3.63
	Total				173.60



	Water charge				1.74
	+cost index.1.3048				228.86/m3
				Say	229.00/m3

Item no.3.“Earth work filling contractors own earth (excluding rock)in open area in layers not exceeding 20cm in depth,consolidating each deposited layer by ramming and watering, lead up to 50m and lift up to 1.5.m as per direction of site Engineer-in-charge.(50.2.26) ”	<u>Valuation admitted</u>	<u>Admissible valuation</u>	<u>Excess</u>
	67.04m3 @ Rs.491.82/m3= 32,971.61  Page no1,2,3,10 and 11. m.book no.15/15-16	67.04m3 @ Rs.229/m3 = 15,352.16  (ITEM CODE No.50.2.26)	Rs.17,619.45  Rs.17,620.00

## 2.Kadiyur drainage Improvement

Name of project	Kadiyur drainage Improvement No.82/15-16
Fund	Plan . Rs.1,00,000/-
Estimate	Rs.1,00,000/-
Name of Convenor	Ashraf.
Agreement No.and date	AEE/LSGD/MJR/14-15./dt.24.09.2015.
Valuation	Rs.90,425/-
Measurement book No.	30/15-16
Bill No. date and amount	57/15-16. dt.15.02.2016. Rs.95,850/-

## Details of excess Valuation.

Item no.9. “Earth work filling contractors own earth (excluding rock)in open area in layers not exceeding 20cm in depth,consolidating each deposited layer by ramming and watering, lead up to 50m and lift up to 1.5.m as per direction of site Engineer-in-charge.(50.2.26) ”	<u>Valuation admitted</u>	<u>Admissible valuation</u>	<u>Excess</u>
	14.70 m3 @ Rs.491.82/m3= 7,229.75  Page no 9,10,17. m.bookno.30/15-16	14.70m3 @ Rs.229/m3 = 3,366.30  (ITEM CODE NO.50.2.26.1. )	Rs.3,863.45  say. 3,863/-

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Therefore excess payment made to the convenor is Rs.21,483/- (17,620/- + 3,863/- + to be recovered from the Engineer who prepared the estimate of the work.

### **3-5 Roofing of Alluminium sheets to building - Excess payment not admitted.**

Implementing Officer: Assistant Engineer.

On verification of the estimates and data of repairs and maintainances of some building works, higher rate was seen admitted for the work of "Roofing with Aluminium sheets with bolts and nuts and bitumen washers including necessary overlaps of 150mm at ends, complete." This has resulted in excess payments to the convenors 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 estimates for these items work is Rs.9936/10m2.

The audit team along with the overseer of the LSGD Section of Manjeshwara grama panchayat conducted a physical verification of the work site. (On 23.11.2016) On the verification it is revealed that the Gl/Alluminium tiled coated profile roofing sheet is used for the roofing work. But the convenor of the work also allowed the rate for corrugated aluminium sheets, which is irregular. The irregularity was brought to the notice of the implementing officer vide Audit Enquiry No.7 dated 24.11.2016.

The admissible rate of the item of the work "Roofing with the Gl/Alluminium tiled coated profile roofing sheets with bolts and nuts and bitumen washer including necessary over lap of 150mm and ends etc, complete". Which is given below.

The data and details of are furnished below:

Quantity	Description	Unit	Rate	Amount
11.5m3	Roofing with the Gl/Alluminium tiled coated profile roofing sheets with bolts and nuts and bitumen washer including necessary over lap of 150mm and ends etc, complete"	M2	370.00	4255.00
0.5kg(22 nos)	Gl hooks	Kg	81.00	40.50
22.Nos.	Bitumen washer	10 nos	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.	5496.05
			Say Rs.	5496/10m2

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

1.Kanwatheertha Mahila Samaja Mandiram maintainance

Name of Project	Kanwatheertha Mahila samaja mandira maintainance. 217/15		
Fund	Maintanance		
Estimate amount	Rs.2,00,000/-		
Name of Convenor	Smt.Kusuma		
Agreement No. date	AE/LSGD/MJR/113/14-15. DT. 24.09.2015		
Measurement Book No.	2/14-15		
Bill No. amount and date	3/15-16. Rs. 2,00,000/- dt.22.08.2015		
Valuation	Rs.1,88,986/-		
Details of item of work	Admitted valuation	Admissible valuation	Excess amount
Item no.6. Roofing with the Gl/Alluminium tiled coated profile roofing sheets with bolts and nuts and bitumen washer including necessary over lap of 150mm and ends etc, complete"	25.68m2 x 9936/10m2 = Rs.25,515.64.  Rs.25,516.00 (M.B.No.2 page No.9 and 13)	25.68m2 x 5496/10m2 =  Rs.14,113.72  =Rs.14,114.00	Rs.11,402.00

2.FWC.Udyawara Gudde Building Improvement

Name of Project	FWC. Udyawar Gudde Building
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	improvement. 205/15		
Fund	Maintanance Rs.2,00,000/- 13 <sup>th</sup> .F.C. Rs.2,00,000/-		
Estimate amount	Rs.4,00,000/-		
Name of Convenor	Anitha		
Agreement No. date	AE/LSGD/MJR/84/14-15. dt. 28.03.2015		
Measurement Book No.	7/14-15		
Bill No. amount and date	1/15-16.2/15-16.dt.22.08.2015 and Rs. 2,00,000/- dt.22.08.2015		
Valuation	Rs.3,97,424.99/-		
Details of item of work	Admitted valuation	Admissible valuation	Excess amount
Item no.6. Roofing with the Gl/Alluminium tiled coated profile roofing sheets with bolts and nuts and bitumen washer including necessary over lap of 150mm and ends etc, complete”	58.70m <sup>2</sup> x 9936/10m <sup>2</sup> = Rs.58,324.32. Rs.58,324.00 (M.B.No.7 page No.14 and 23)	58.70m <sup>2</sup> x 5496/10m <sup>2</sup> = Rs.32,261.52 =Rs.32,262.00	Rs.26,062.00

Admitting higher rate for the item ‘ Gl/Aluminium tiled coated profile roofing sheets with bolts and nuts and bitumen washers including necessary over laps of 150mm at ends etc, complete in the repair and maintainance works of the building has resulted in an excess payment of Rs.37,464/- 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 bearing No.7/24.11.2016 was served to the Assistant Engineer, but reply was not received.

**3-6 Road - retaring work - Higher rate paid for the bitumen levelling course work - excess paid to the Convenor - not admitted in audit.**

Name of the Project	10 <sup>th</sup> Mail to Bhagavathi temple road retarring.No.110/2014-15
Fund	Maintanance
Estimate	Rs.2,00,000/-
Name of the convenor	Moideen Farooq
Agreement No. and date	AEE/LSGD/MJR/68A/2015-16.dt.24.09.15
Valuation	Rs.1,89,864/-
Measurement book No.	62/15-16
Bill No. date and amount	48/15-16. dt 15.02.2016. Rs. 2,00,000/-

Estimate of the above work was prepared on the basis of current Scheduled rate (CPWD DSR .Rate 2014).and by considering average taluk conveyance and excluding Contractor's profit and overhead charge.(cost index.1.3048) As per the aproved estimate and measurement book the work consists of pot hole filling,premixed bitumen levelling course using the 36mm broken stone metal and re-tarring of the road.

As per approved estimate and measurement book , item No.1. is "Supplying and stacking 36mm hard granite broken stone in standard heaps.

For pot hole filling	3.50 m3
For level coursing	6.24 m3
Total	9.74 m3
@ Rs.1524/m3 = Rs.14,836/-	

Item No.3 is "Premixed bitumen level course between 20mm and 40mm using 12mm metal. But 12mm broken stone was not stacked in the work site and also not provided in the estimate. As per estimate and measurement book as detailed above 6.24m3, 36mm b/s stacked for the completion of 6.24m3 bitumen leveling course. Details of work done given below.

Chainage 0/000 – 0/060	
5x3.00x2.80x0.075	3.15m3
3x3.00 x 2.00 x 0.075	1.35m3

4 x 2.90 x2.00 x 0.075	1.74m3
Total	6.24m3
6.24m3 @ Rs.6204/m3= Rs.38,713/-	

Actual rate for the above mentioned item of "premixed bitumen levelling course using 36mm metal "is Rs.2223/m3, but rate admitted for the valuation is Rs.6204/m3 is not admissible. .

Worked out data for premixed bitumen leveling course above 40mm and 150mm using 36mm metal,given below:  
(KSS.3.1.3.2 )

Code	description	Unit	Qty	Rate	Amount
Material					
55	Smooth wheeled roller 8 to 10 tonne	1 hour	0.176	450.00	79.20
MR	Hire for auto pick up	1 day	0.066	1500.00	99.00
1&7	Hire for boiler and sprayer	1 day	0.022	1130.00	24.86
309	Cost of bitumen	1 tonne	0.020	50600.00	1012.00
2211	Conveyance of bitumen	1 tonne	0.020	106.49	2.13
Labour					
115	Special man mazdoor	1 No	1.000	329.00	329.00
115	Women	1 No	0.500	329.00	164.50
				Total	1710.69
	Total A market rate				99.00
	Add water charge				0.90
	Total excluding market rate				1611.69
	Add water charge				16.12
			Total B		1627.81
	For 1 cum with cost	index	A+.3048 B		2222.97
	Add CPOH 15%				333.45

	Rate with CP,OHC	with	Cost index	ex	2556.42
	Rate without CP with	cost	index		2222.97
				Say	2223/m3

Details of item of work	Admitted valuation	Admitted valuation	Excess paid
Item No.3.'Worked out data for premixed bitumen leveling course above 40mm and 150mm using 36mm metal'	6.24 x 6204/M3 = Rs.38,713/- (M.B.No.62/15-16 page No.6,14)	6.24 x 2223/M3 = Rs.13871.52 =Rs.13872/-	Rs.24,841/-

There is an excess valuation of Rs.24,841/- under this item as detailed above is disallowed in audit.Audit enquiry bearing no.3 and date 21.11.2016 was served to the Assistant Engineer. No reply was received. The loss amount to be recovered from the Assistant Engineer who prepared the estimates of this work.

### **3-7 Ayurveda Hospital improvement- Excess payment due to option of higher rate -not admitted.**

Implementing Officer – Assistant Engineer.

Project No	SO .198/16
Name of work	Ayurvedic Hospital improvement.
Estimate	₹ 10,00,000/-
TS No.	AEE/LSGD/MJR/498/2014-15 dt. 20.01.2015 of the Assistant Executive Engineer, LSGD Sub Division, Manjeshwara Block.
Name of convenor	Balachandra S/o Kutty.
Agreement No	AE/LSGD/MJR/498/14-15 dated 24.03.2015
M book No	12/14-15
Total Value of work done	₹ 9,42,198/- ( ₹ 9,98,731/- including tax)

Treasury Cheque No.	No.1478006 dated 22.09.2015 ( ₹ 9,98,731/-)
Amount paid to the convenor.	₹ 9,23,356/- ( DD No 835477/12.11.2015)

Detailed estimate of the work 'Ayurvedic Hospital improvement' was prepared based on SOR 2012, consists of 24 items of works. On verification of the work file following irregularities are noticed.

I. Higher rate admitted for cement concrete 1:4:8 usng 40 mm metal.

Item number 11 of the work is flooring with CC 1:4:8 using 40 mm metal and the amount provided in the estimate for this item was (13.08 m<sup>3</sup> @ ₹ 5918/m<sup>3</sup>) ₹ 77,390/-. As per the measurements recorded in the M. Book (Page number 17) quantity of work done vide item no 11 (flooring with CC 1:4:8 using 40 mm metal) is 13.08 m<sup>3</sup> and the convenor of the work has been paid a sum of ₹ 77,407/- ( 13.08 m<sup>3</sup> @ ₹ 5918/m<sup>3</sup>) vide page 31of M Book.

In this work the rate provided for the above item of work (item no 11, CC 1:4:8 using 40 mm size stone ) by the Assistant Engineer is ₹ 5918/m<sup>3</sup>, which is not correct. The rate applicable in Manjeswara Block for the above item of work ( CC 1:4:8 using 40 mm size ) as per SOR 2012 is as follows.

Quantity	Description	Unit	Rate	Amount
Materials				
0.95	40 mm b/s	m3	659	626.05
0.48	sand	m3	2777	1332.96
0.171	cement	MT	5940	1015.74
Conveyance				
0.95	40 mm b/s	m3	646	613.70
0.48	sand	m3	1254	601.92
0.171	cement	MT	323	55.23
Labour				
0.1	Mason	Each	471	47.1
1.0	Man	Each	377	377



1.4	Women	Each	377	527.8
Total ₹				5197.50
Rounded to ₹				5198/m <sup>3</sup>

The admissible rate is 5198/m<sup>3</sup>, but the convenor was paid ₹ 5918/m<sup>3</sup> erroneously, which has resulted in an excess payment of ₹9,417/- (₹ 77,407 - 13.08 m<sup>3</sup> x ₹ 5198/m<sup>3</sup>). Excess payment made to the convenor of the work amounting to ₹9,417/- needs to be recovered from the Assistant Engineer, who prepared data of the work.

II. Higher rate admitted for wood works.

Item numbers 7, 8, and 9 of this work is wood works. Details of this items as per the estimate is given below.

Item no	Particulars	Quantity	Rate	Amount(₹)
7	Supplying and fixing best maruth wood panelled and framed work for door cost and conveyance of all materials and labour charges etc.	534.10 dm <sup>3</sup>	671.10/10 dm <sup>3</sup>	35,843/-
8	Supplying and fixing best maruth wood panelled shutters for door cost and conveyance of all materials and labour charges etc.	738.00 dm <sup>3</sup>	362/10 dm <sup>3</sup>	26,716/-
9	Supplying and fixing best maruth wood glazed shutters for window cost and conveyance of all materials and labour charges etc.	1135.00 dm <sup>3</sup>	318/10 dm <sup>3</sup>	36,109/-

As per the Measurement Book the quantum of works done in the above items are as follows.

Item no	Particulars	Quantity	Rate	Amount (₹)	Page no of M Book
7	Supplying and fixing best maruth wood panelled and framed work for door coast and conveyance of all materials and labour charges etc.	534 dm <sup>3</sup>	671/10 dm <sup>3</sup>	35,831/-	30

8	Supplying and fixing best maruth wood panelled shutters for door cost and conveyance of all materials and labour charges etc.	738.00 dm <sup>3</sup>	362/10 dm <sup>3</sup>	26,716/-	31
9	Supplying and fixing best maruth wood glazed shutters for window cost and conveyance of all materials and labour charges etc.	1135.00 dm <sup>3</sup>	318/10 dm <sup>3</sup>	36,109/-	31

The rate provided for the above items of Maruth wood woks is not correct. Above rates are applicable to wood works using Irul wood. Admissible rates to the above items of works applicable to Manjeshwar Block are as follows.

Item No 7	Supplying and fixing best maruth wood panelled and framed work for door cost and conveyance of all materials and labour charges etc.			
Quantity	Description	Unit	Rate	Amount
Material				
10.5 dm <sup>3</sup>	Maruth wood scantlings	10dm <sup>3</sup>	401.31	421.38
Labour				
0.22 No	Carpenter	Each	500.00	110.00
0.10 No	Man	Each	377.00	37.70
Conveyance				
10.5 dm <sup>3</sup>	Maruth wood scantlings	m <sup>3</sup>	186.00	1.95
Total ₹				571.03
Rounded to ₹				571/10dm <sup>3</sup>
Remarks:- For works using Irul wood, rate for 10.5 dm <sup>3</sup> irul wood scantling is 496.42/10dm <sup>3</sup> and the amount for irul wood scantling is ₹ 521.24/-. Labour and conveyance are same as above.				

Item No 8	Supplying and fixing best maruth wood panelled shutters for door frames (100x210 cms) cost and conveyance of all materials and labour charges
--------------	---

	etc.			
Quantity	Description	Unit	Rate	Amount
Material				
3.036 dm <sup>3</sup>	Maruth wood scantlings	10dm <sup>3</sup>	401.31	121.84
	Add 5% wastage	10dm <sup>3</sup>	-	6.09
Labour				
0.386 No	Carpenter	Each	500.00	193.00
0.028 No	Man	Each	377.00	10.56
Conveyance				
3.2dm <sup>3</sup>	Maruth wood scantlings	m <sup>3</sup>	186.00	0.59
Total ₹				332.08
Rounded to ₹				332/10dm <sup>3</sup>
Remarks:- For woks using Irul wood, rate for 3.036 dm <sup>3</sup> irul wood scantling is 496.42/10dm <sup>3</sup> and the amount for irul wood scantling is ₹ 150.71/-. Labour and conveyance are same as above.				

Item No 9	Supplying and fixing best maruth wood glazed shutters for window frames (160x150 cms) cost and conveyance of all materials and labour charges etc.			
Quantity	Description	Unit	Rate	Amount
Material				
1.984 dm <sup>3</sup>	Maruth wood scantlings	10dm <sup>3</sup>	401.31	79.63
	Add 5% wastage	10dm <sup>3</sup>	-	3.98

0.04	Glass panels	m <sup>2</sup>	236.00	9.44
0.25	Nails, fillets or putty	LS	5.00	1.25
Labour				
0.386 No	Carpenter	Each	500.00	193.00
0.028 No	Man	Each	377.00	10.56
Conveyance				
2.1dm <sup>3</sup>	Maruth wood scantlings	m <sup>3</sup>	186.00	0.39
Total ₹				298.25
Rounded to ₹				298/10dm <sup>3</sup>
Remarks:- For woks using Irul wood, rate for 1.984 dm <sup>3</sup> irul wood scantling is 496.42/10dm <sup>3</sup> and the amount for irul wood scantling is ₹ 98.50/-. Labour and conveyance are same as above.				

Details of excess amount paid to the convenor in the above items of wood works due to erroneous arrival of data is shown below.

Item no	Particulars	Quantity	Admissible Rate	Admissible Amount (₹)	Amount paid to the convenor (₹)	Excess amount paid (₹)
7	Supplying and fixing best maruth wood panelled and framed work for door .	534 dm <sup>3</sup>	571/10 dm <sup>3</sup>	30,491/-	35,831/-	5,340/-
8	Supplying and fixing best maruth wood	738.00	332/10	24,502/-	26,716/-	2,214/-

	panelled shutters for door .	dm <sup>3</sup>	dm <sup>3</sup>			
9	Supplying and fixing best maruth wood glazed shutters for window .	1135.00 dm <sup>3</sup>	298/10 dm <sup>3</sup>	33,838	36,109/-	2,271
					Total	9,825/-

Excess payment made to the convenor of the work amounting to ₹ 9,825/-needs to be recovered from the Assistant Engineer, who prepared data of the work. (The matter was brought to the notice of the implementing officer vide Audit Enquiry No. 13 dated 24.11.2016, but no reply was furnished).

### **3-8 Arimala to Kajoor road improvement- excess payment -not admitted in audit.**

Implementing Officer – Assistant Engineer.

Project No	SO. 220/16
Name of work	Arimala to Kajoor road improvement.
Estmate	3,00,000/-
TS. No.	AEE/LSGD/MJR/136/2015-16 dt. 15.09.2015 of the Assistant Executive Engineer, LSGD Sub Division, Manjeshwara Block.
Name of convenor	Sidddeeq S/o Mohammed, Arimala.
Agreement No.	AE/LSGD/MJR/05/15-16 dated 21.09.2015
M. book. No.	19/15-16
Total Value of work done	₹ 2,82,872/- ( ₹ 2,99,842/- including tax)
Treasury Bill No.	19/1-16 dated 09.11.2015 ( Gross amount ₹ 2,00,000/-)

Amount paid to the convenor.	₹ 2,77,214/- ( DD No 835477/12.11.2015)
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Detailed estimate of the work "Arimala to Kajoor road improvement " was prepared based on DSR 2014 (with cost index 30.48%), consists of 4 items of works. In which item number 1 is "Laterite neatly dressed stone in cement mortar 1:6 for foundation and basement including cost of material and conveyance and labour charges etc, complete" and the amount provided in the estimate was ₹ 1,40,860/- (34.42 m<sup>3</sup> @ ₹ 4092.12/m<sup>3</sup>= 1,40,850/- rounded to ₹ 1,40,860/-).

As per the measurements recorded in the M. Book quantity of work done vide item no 1 is 34.56 m<sup>3</sup> (24.705 m<sup>3</sup> vide page no 3 and 9.863 m<sup>3</sup> vide page no 6 of M Book ).Vide page 10 of M Book, the quantity of work done was limited to the estimate quantity of 34.42 m<sup>3</sup> and the convenor of the work was paid a sum of ₹ 1,40,851/- (34.42 m<sup>3</sup> @ ₹ 4092.12/m<sup>3</sup>).

Since the data for the item of work "Laterite neatly dressed stone in cement mortar 1:6 for foundation and basement including cost of material and conveyance and labour charges etc, complete" is not available in DSR, rate for this item of work was arrived as per the observed data shown below.

OD 50.6.7.1	Laterite masonry with neatly dressed laterite stone of size 35X20X20 cm or nearest size in cement mortar 1:6 for foundation and basement including all cost of materials, labour charges etc				
Code	Description	Unit	Quantity	Rate ₹	Amount ₹
	MATERIAL				
MR	laterite stone of size 35X20X20 cms	E	66.00	29.50	1947.00
3.11	Cement mortar 1:6	cum	0.0874	3340.75	291.98
9999	Sundries	LS	2.73	1.78	4.86
	LABOUR				
123	Mason 1 <sup>st</sup> class	day	0.4	435.00	174.00
124	Mason 2 <sup>nd</sup> class	day	0.4	399.00	159.60
115	Coolie	day	1.46	329.00	480.34

101	Bhishti	L S	0.45	363.00	163.35
TOTAL					3221.13
Market rate					1947.00
Add 1% water Charges					19.47
Total (A)					1966.47
Total excluding Market rate					1274.13
Add 1% water Charges					12.74
Total (B)					1286.87
Total (A) +1.3048x (B)					3645.58
Add CPOH @ 15%					546.84
Total cost for 1 sqm (with CP&OH)					4192.42
Total cost for 1 sqm (without CP&OH)					3645.58

Since the admissible rate for item number 1 of this work ( Laterite neatly dressed stone in cement mortar 1:6 for foundation and basement) is only ₹ 3645.58/m<sup>3</sup> the admissible value for this item is ₹ 1,25,481/- (34.42 m<sup>3</sup> @ ₹3645.58/m<sup>3</sup>). Computation of value of work done with higher rate has resulted in an an excess payment of ₹ 15,370/- (₹1,40,851 - ₹ 1,25,481), 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. 15 dated 24.11.2016, but no reply was furnished).

### **3-9 Office vehicle -Mileage test not done Office vehicle -Mileage test not done**

Implementing officer Secretary.

As per the log book of the office vehicle of panchayat KL-14D-9659 (Bolero LX.ZWD) the mileage test was seen conducted on 16.06.2011. After that no mileage test has been conducted till date. In the absence of 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

### **3-10 Utilization certificate not produced-Amount objected**

During the year 2015-16, an amount of Rs 4,48,409/- as detailed below has been paid from Panchayat fund for the implementation of various projects. But the utilisation certificates in support of the expenditure of Panchayat fund is not produced for audit verification. In the absence of Utilisation Certificates, the amount of Rs. 4,48,409/- is objected in Audit.

SL No	Implementing Officer	Bill No.&Date	Amount	Amount
1	ICDS Supervisor	2/21.08.2015	1,00,000/-	Project No 143/16 NPRPD Share to Secretary District panchayat Kasaragod vide DD No.835276/05.09.2015
2	Secretary	13/31.03.2016	2,00,015/-	Project No 217/16 Street Electrical line extension in various places ( Bolunaduguttu -Matadagudde-Kashimutt )Amount Deposited to KSEB Manjeshwar vide DD No.83630/- 15.06.2016
		22/29.01.2016	1,00,000/-	Project No 116/- Purchase of computer to maveli Store,Amount paid to manager KSCSC
		Total	3,00,015	
3	Assistant Engineer 17/22.08.2015	17/22.08.2015	19,160	Near Gerukatte Sandalwood Factory Electric Line Extension Amount paid to Assiatant Engineer KSEB electric Section Manjeshwra.(project No-213/15)
		16/22.08.2015	29,234	Bachali ST Colony Electric Line Extension Amount paid to Assistant Engineer KSEB electric Section Manjeshwra.(project No-203/15)
		Total	48,394	
		Total	4,48,409	

### **3-11 Street light charges paid- Joint verification not done** **Implementing officer Secretary Street light charges paid Joint verification not done**

Implementing officer Secretary

An amount of Rs.4,33,236/- has been paid as street light charges to KSEB . But a joint verification by the panchayat and KSEB authorities was not conducted to locate the places where street light are established, whether they are illuminating , types of bulbs used of illumination, energy cosumption of such bulbs and the



monthly charges to be paid to the KSEB. The reason for not conducting the joint verification was enquired vide audit enquiry No. 6/ 24.11.2016 , but no replies were furnished. Hence the accuracy of fixed monthly chages for street light being paid by the panchayat could not be examined in audit. The administrative committee may look in to the matter and action may be initiated for a joint verification of street lights at the earliest.

### **3-12 Street tap water charges paid -Files and details not produced**

Implementing officer Secretary

A total amount of Rs.10,97,256/- has been paid to KWA towards the street tap water charges from 4/2015 to 3/2016((2015-16). But the files showing the details like, the number of street taps operated in the panchayat area , the places where street taps are established, availability of water in the street taps and the monthly charges to be paid to KWA is not produced for verification though requested vide Audit enquiry No 6/24.11.2016 . So the correctness this payment is not able to ascertain in audit.

### **3-13 Desk top computer- accessories are kept idle- Irregularities.**

Implementing officer ICDS Supervisor

An amount of Rs.50,308/- was paid to One Zero info system, Kasaragod vide DD No.83586 dated 19.03.2016 for the supply of Desk top computer and accessories. But on physical verification of same, it was found that the computer and accessories are kept idle in the grama panchayat office. The reason for not installing the computer in the office of the ICDS supervisor is not explained, though enquired vide enquiry No.9/dated 24.11.2016. Action may be initiated to install the computer in the office of ICDS at the earliest.

### **3-14 House construction- work not completed**

During the year 2015-16, amounts were paid to the Housing scheme beneficiaries for the completion of their house construction work. But the following beneficiaries have not completed the construction work till date (24-11-2016) of audit. 13 beneficiaries of EMS Housing scheme were not completed their house construction work in the audit report for the year 2014-15. These beneficiaries have not completed their house in 2015-16 and till date of audit. Details of Payment made and balance to be paid are given below. Immediate action may be taken to complete the pending work or to recover the amount already paid to the beneficiaries.

Name of beneficiary	Unit cost	Amount Paid	Balance
Vinaya w/o Vasantha	2,00,000	20,000	1,80,000
Gopalakrishna Navada	2,00,000	20,000	1,80,000
Fathimath Fousiya w/o Abdul Hameed	2,00,000	20,000	1,80,000

### **3-15 Ashraya - fund not utilised.**

Implementing Officer: Member Secretary, Kutumbashree-CDS.

An amount of Rs 22,86,049 was available for the implementation of Ashraya project during the period of audit. The present position of fund is given below.

Opening balance	9,49,408
Receipt	13,36,641
Total	22,86,049
Expenditure	82,464
Closing balance	22,03,585

Out of the total available amount of Rs 22,86,049 only Rs -82,464 has been spent during the period under audit. Necessary directions may be issued to implement the project in time.

## 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 .	22.03.2016	2,01,725	Scholarship for Mentally & Physically Challenged.	2,01,725	48,275
Block Panchayat,	05.03.2016	45,000	Labour Charges Paddy	45,000	0

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

Expenditure made for deposit works are shown below.

Implementing Agency.	Name of work.	Voucher No/ Cheque No.	Amount deposited.	Amount expended.	Balance.
Kerala State Electricity Board.	Street Line Extension Various Part of panchayat	21501075/31.03.16	2,00,015	Nil	2,00,015

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

NIL

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

There is no receipt and repayment on account of loan during the year. The loan amount outstanding as on 31.03.2016 are given below.

Name of the loan and purpose	Order No. Date	Loan amount	Amount outstanding at the beginning of the year	Amount repaid during the year		Amount outstanding as on 31.03.2016
				Principal	Interest	
EMS House	GO(MS)No.90/13/LSGD Dated-14.03.2013	2 Crore	1,81,58,740	20,00,000	11,98,740	1,49,60,000

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

NIL

#### 4-6 Audit Recovery.

An amount of Rs-2,050 / is collected during the year as audit recovery,details are given below.

Audit Report year	Part/Paragraph No	Amount recovered	Name and designation of the remitter.	Receipt No and date.
2012-13,2013-14	2(3)1	500	Sri.B.Ibrahim	102537/30.07.15
2012-13,2013-14	2(3)6	100	Smt.Saumya Kumari	102538/30.07.15
2012-13,2013-14	2(3)4	200	Sri.V.M.Hanifa	102601/03.08.15
2012-13,2013-14	2(3)3	1,250	M/S Global Associates Kadambar	11509100378/07.09.15
	Total	2,050		

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

Year of Audit	Para No.	Year of CAR	Para No.	Subject	Present position
1999-2000	21	2007-08	3.66.3	Maithri Bhavana Padhathi-Kerala State House Construction Board-7,50,000/- distributed to beneficiaries u/c and distributed details not produced.	Objection Continues

1999-2000	22	2007-08	3.66.3	Deposit Work-Pipe Line Extension KWA-U/C not produced.	Objection Continues
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## 4-8 Review of Audit.

### A- Concise Details:

Total Receipts for the year 2015-16	6,23,07,601
Total Payments for the year 2015-16	8,78,19,631
Loss in receipts	Nil
Loss in expenditure/ amount disallowed in audit	2,31,015
Amount objected in audit	4,48,409

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

Para No	Amount of Loss		Name of the officer responsible for the loss
	Chargeable	Surcharge able	
3(1)	--	54,919	Jobby.K.Assistant Engineer
3(2)	--	41,337	
3(3)1	--	7,649	
3(3)2	--	4,710	
3(4)1	--	17,620	
3(4)2	--	3,863	
3(5)1	--	11,402	
3(5)2	--	26,062	
3(6)	--	28,841	
3(7)1	--	9,417	
3(7)2	--	9,825	
3(80)	--	15,370	

	Total	2,31,015
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Details of amount objected in Audit:

Para No.	Amount.	Name and designation of the officer responsible.
3(10)1	1,00,000	Smt.Geetha.P.L, I.C.D.S Supervisor
3(10)2	3,00,015	Sri.M.Dhananjayan,Secretary
3(10)3	48,394	Sri.Jobby, Assistant Engineer
Total	4,48,409	

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.

Para No	Name and Designation	Official Address	Permanent Address
	Jobby.K.Assistant Engineer	Manjeshwara Block Panchayat	Thundil Puthanveedu,Ambipoika,Kundara,Kollam,691501

#### **4-9 Details of Audit Report Pending for settlement**

Year	No. and Date of latest reference from this office	No. of objections pending settlement
1992-93 & 1993-94	LF.KSD8/372/08 Dated 01.06.2011	15
1994-95 & 1995-96	LF.KSD8/372/08 Dated 01.06.2011	4
1997-98 (Plan)	LF.KSD6/143/04 Dated 16.12.2008	4
1998-99 (Plan)	LF.KSD6/144/04 Dated 02.12.2015	7
1999-2000 (Plan)	LF.KSD6/145/04 Dated 06.01.2006(P)	15
2000-2001(Plan)	LF.KSD6/146/04 Dated 17.01.2006(P)	6
2001-02 (plan)	LF.KSD6/147/04 Dated 11.01.2006(P)	7

1997-98(F)	LF.KSD4/503/07 Dated 28.02.2007	14
1998-99(F)	LF.KSD4/504/07 Dated 29.02.2008	8
1999-00(F)	LF.KSD4/505/07 Dated 28.02.2008	6
2000-01(F)	LF.KSD4/505B/07 Dated 29.04.2008	4
2001-02(F)	LF.KSD4/506/07 Dated 28.04.2008	5
2002-03(F)	LF.KSD4/507/07 Dated 14.08.2012	5
2003-04	LF.KSD4/20/2012 Dated 25.01.2011	13
2004-05	LF.KSD4/20/2012 Dated 14.08.2012	7
2005-06	LF.KSD4/20/2012 Dated 12.09.2012	9
2006-07	LF.KSD4/136B/10 Dated 21.05.2011	7
2007-08	LF.KSD4/20/2012 Dated 07.08.2012	12
2008-09	LF.KSD4/20/2012 Dated 14.08.2012	8
2009-10	LF.KSD4/236/12 Dated 01.01.2013	13
2010-11	LF.KSD4/248/12 Dated 02.11.2012	9
2011-12	LF.KSD4/1027/13 Dated 06.06.2014	12
2012-13 & 2013-14	LF.KSD9/933/14 Dated 01.04.2014	16
2014-15	LF.KSD5/745/16 Dated 23.07.2016	7

Deputy Director

District Audit Office, Kasaragod.

**Annexure 1**

**AUDIT CERTIFICATE**

No. KSA-KSD/5/1212/2016

Kerala State Audit Department  
 District Audit Office, Kasaragod – 671 123  
 E-mail:- doksd.ksad@kerala.gov.in  
 Phone: 04994-256690  
 Dated:02-12-2016

Certified that, I have audited the Annual Financial Statement of Manjeshwara 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 Manjeshwara Grama Panchayat for the year 2015-16, except the observations pointed out in my Audit Report, properly presents the picture of income and expenditure.

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

**ഓഡിറ്റ് സർട്ടിഫിക്കറ്റ്**

കെ.എസ്.എ-കെ.എസ്.ഡി /5/1212 / 2016  
 വകുപ്പ്

കേരള സംസ്ഥാന ഓഡിറ്റ്

ജില്ലാ ഓഡിറ്റ് കാര്യാലയം കാസറഗോഡ്  
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 തീയതി. 02.12.2016

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

എന്റെ റിപ്പോർട്ടിൽ ഖണ്ഡിക 1-(3), ൽ ചൂണ്ടിക്കാണിച്ചിരിക്കുന്ന പരാമർശങ്ങൾ ഒഴികെ, എന്റെ അഭിപ്രായത്തിൽ,

മഞ്ചേശ്വരം 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