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KERALA STATE AUDIT DEPARTMENT

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AUDIT REPORT ON THE ACCOUNTS OF
MANJESHWAR BLOCK PANCHAYAT FOR THE YEAR 2015-2016

KERALA STATE AUDIT DEPARTMENT,
DISTRICT AUDIT OFFICE, KASARAGOD

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

No. KSA-KSD5/203/2017

KERALA STATE AUDIT DEPARTMENT,

DISTRICT AUDIT OFFICE, KASARAGOD.

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

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DATED: 10.04.2017

From

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

To

The President,
Manjeshwar Block Panchayat.
(Through the Secretary)

Sir,

Sub: Manjeshwar Block 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 Manjeshwar Block 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 3 of this Audit Report.

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

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

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

Yours faithfully,

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

Copy to :

1. The Director of Kerala State Audit Department , Tvp (with C/L)
2. The Assistant Development Commissioner (General) Kasaragod.
3. Office copy.

No. KSA-KSD5/203/2017

Dated:10.04.2017

**AUDIT REPORT ON THE ACCOUNTS OF MANJESHWAR BLOCK 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 Manjeshwaram Bldk 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 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. Though 5 Audit Enquiries served, no replies were furnished. 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. Jestu Paul, Senior Deputy Director of Kerala State Audit Department. responsible for conducting the audit.

Time taken for audit	20.02.2017 to 27.02.2017.
Name and designation of auditors who conducted the audit	Sri.Mahesha.B, Audit officer (HG).
	Sri.Vinoth Kumar.C, Assistant Audit Officer.
	Sri.Jayananda.H, Assistant Audit Officer.
	Sri.Yadava Kumara C.H. Assistant Audit Officer.

(B). Executive Authorities.

President	Smt.Mamtaz Sameera	01.04.2015 to 11.11.2015
	Sri.A.K.M. Ashraf	12.11.2015 to 31.03.2016
Secretary	Sri.T Aswani kumar	01.04.2015 to 10.08.2015
	Smt.Noothan kumari	11.08.2015 to 06.10.2015
	Sri.K.Mohanan Nair	07.10.2015 to 06.01.2016
	Smt.Noothan kumari	07.01.2016 to 11.01.2016
	Sri. K Abdulla	11.01.2016 to 12.02.2016
	Smt.Noothan kumari	12.02.2016 to 18.02.2016
	Sri.Jaseer P.V	18.02.2016 to 31.03.2016

Implementing Officers.

Designation	Name of the Officers	Period
Assistant Executive Engineer	Valson Padihara Purayil	01.04.2015 to 31.03.2016

Child Development Project Officer.	Smt. Vasantha kumari B	01.04.2015 to 24.07.2015
	Smt. Maniyamma	25.07.2015 to 27 .11. 2015
	Smt.Dr. Jayanthi P Nair	28.11.2015 to 31.03.2016
Assistant Director Of Agriculture	Sri. Aboobakkar	01.04.2015 to 31.03.2016
Medical Officer C.H.C.Alopathy	Sri.Dr.Prabhakar	01.04.2015 to 03.06.2015
	Sri. Dr. Rajeev S.R	04.06.2015 to 31.03.2016
Scheduled Caste Development Officer	Sri. N.P.Shine	01.04.2015 to 05.06.2015
	Sri. Basheer P.B	06.06..2015 to 02.09.2015
	Sri. Sunil kumar. S	03.09.2015 to 06.10.2015
	Sri.Basheer P.B	07.10.2015 to 07.01.2016
	Sri. N.P Prashanth	08.01.2016 to 31.03.2016
Dairy Extension Officer	Smt. Anju kurian	01.04.2015 to 31.03.2016

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

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1-1 Budget

The budget for the year 2015-2016 was approved by the panchayat committee as per resolution No 159/15 (1)/2015 dated 28.03.2015 . The anticipated receipts and payments as per the budget were as follows.

Opening Balance	Nil
Anticipated Receipts	30,62,81,100/-
Total	30,62,81,100/-
Anticipated Payments	30,26,48,250/-
Closing Balance	36,32,850/-

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

1-2 Annual Financial Statement

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

1-3 Details of certification of Annual Financial Statement

Year	Date of certification	Certificate
2015-2016	07.02.2017	Attached Annexure I

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.

- 1) Asset Register not maintained.

1-4 Financial Position

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

Opening balance	4,67,16,177/-
Receipts	16,07,14,495/-
Total	20,74,30,672/-
Payments	13,40,71,111/-
Closing Balance	7,33,59,561/-

(Note MGNREGS - Amount Rs. 7,64,621/- included in Receipt and Ependiture)

1-5 Utilization of Fund

Fund	Opening	Receipts	Total	Payments
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	balance			
Development Fund - General	3,11,783/-	3,58,68,970/-	3,61,80,753/-	3,61,80,753/-
Development Fund- SCP	7,629/-	67,42,541/-	67,50,170/-	67,50,170/-
Development Fund - TSP	23,920/-	30,95,134/-	3,11,9,054/-	3,11,9,054/-
Maintenance Fund - Non-Road	96,8,327/-	1,51,4,290/-	2,48,2,617/-	2,48,2,617/-
Mahatma Gandhi NREGA	Nil	7,64,621/-	7,64,621/-	7,64,621/-

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
104	144236797	83	4,85,32,594/-	Nil	21	83	80%

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.	18	10,04,17,579/-	16	2,58,44,286/-	25.73%
3	Assistant Ex. Engineer.	58	2,26,68,168/-	42	1,78,34,126/-	78.67%
4	Agricultur Assistant Director	3	1,29,10,000/-	3	97,2,129/-	7.53%
5	C.D.P.O	6	14,39,000/-	5	14,28,583/-	99.27%
6	Medical Officer-C.H.C Alopathy	15	16,73,039/-	13	8,94,670/-	53.47%
7	Tribel Ex.Officer	1	2,71,600/-	1	2,70,027/-	99.42%

9	SC.Dvpt.Officer	2	6,94,000/-	2	6,94,000/-	100%
10	Dairy EX.Officer	1	41,63,411/-	1	5,94,773/-	14.28%
	Total	104	14,42,36,797/-	83	4,85,32,594/-	33.65%

For the year 2015-16 a total number of 104 projects were approved by DPC. Out of this 83 numbers were implemented during 2015-16 which is only 80% of the total numbers. In the case of public works the number of projects have to be implemented was 58 out of which only 42 projects were implemented.

1-7 Cash verification

The verification of cash balance as required under Section 6(4) of the Kerala Local Fund Audit Act, 1994 was conducted on 20.02.2017. at 12.00 AM in the presence of the accountant and the Secretary.

1-8 Details of other audits conducted.

Audit	Date of last audit	Period of Audit	Date of receipt of the report
Performance Audit	24.10.2016 to 28.10.2016	2015.16	Not received
Audit of the Accountant General	04.03.2015	02.03.2015 to 04.03.2015	No. OA (HQ)111/111 /12-444/14:15/221 dt.03.08.2015

PART-2

AUDIT OBSERVATION UNDER RECEIPT ACCOUNTS

NIL

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3-1 Cement Plastering works- duplication of wall plastering -Excess payment.

Implementing Officer: Assistant Executive Engineer

The following building construction works executed during the year 2015-16, consisted of items of work "Dadoing walls with best glazed tiles 7.5mm thick in CM 1:3, 12mm thick" and "Plastering with CM 1:4, 12mm thick one coat for wall". Since plastering work with CM 1:3, 12mm thick is included in dadoing wall, no separate item for plastering is required to the areas where dadoing work is done. But in these works, payments were made for cement plastering for the area where dadoing work with CM 1:3, 12mm thick was done again by including the same area under the item of work 'Plastering with CM 1:4, 12mm thick'. This is just a duplication of work, hence the payment made for plastering with CM 1:4, 12mm thick over dadoed surface is excess. Excess payment made due to duplication of plastering work in the following works amounting to ₹ 9,096/- needs to be recovered.

I. Naechathappadadu Anganwadi construction.

Project No	SO 51/16(Construction of Naechathappadadu Anganwadi in Vorkady Grama Panchayat).
Estmate	₹ 10,00,000/- Development fund.
TS No.	AEE/MJR/LSGD/BLK/14/2014-15 dt. 13.08.2014 of the Assistant Executive Engineer, LSGD Sub Division, Manjeshwaram Block.

Name of convenor	P.Khalid, S/o Ahamad Kunhi.		
Agreement No	AEE/LSGD/BLK/10/2014-15 dated 06.11.2014		
M book No	42/14-15, 55/14-15		
Total Value of work done	₹ 7,76,476/- (₹ 8,23,065/- including tax)		
Amount paid to the convenor.	Treasury Bill No/Date	Gross Amount	Net amount paid.
	55/14-15 dt 27.03.2015	₹ 7,29,862/-	₹ 6,69,039/-
	3/15-16 dt 18.01.2016	₹ 93,203/-	₹ 91,907/-
	Total	₹ 8,23,065/-	₹ 7,60,946/-

Detailed estimate based on SOR 2012, prepared for the construction of Naechathappadadu Anganwadi building consisted of 22 items of works, in which item no 14 and 16 were as follows.

Item No	Description	Quantity of work to be done	Rate	Amount
14	Dadoing walls with glazed tiles 7.5mm thick in 12mm CM 1:3, and pointed with same colour including all labour charges etc complete. (inner wall of toilet)	11.52m ²	1242/m ²	14,307.84
16	Plastering with CM 1:4, 12mm thick one coat for wall including all cost, labour charges etc complete.	415.63m ²	1989/10m ²	82,667.81

(In the estimate total area covered under item no 16, includes the toilet area where dadoing work is to be done vide item no 14).

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

Item no	Particulars	Quantity	Rate	Value of work done.	Page no of M Book(No 55/14-15)
14	Dadoing walls with glazed tiles 7.5mm thick in 12mm CM 1:3.(Toilet area)	10.44m ²	1242/m ²	12,966.48	20
16	Plastering with CM 1:4, 12mm thick one coat for wall.	345.79m ²	1989/10m ²	68,777.63	20

The total area of plastering work done vide item no 16 of the work (345.79m²) is included the area (10.44m²) where dadoing work was done vide item no 14. Since item no 14 of the work includes cement plastering (CM 1:3 with 12mm thick) over the inner wall of the toilet, plastering of the same surface vide item no 16 is not required. Hence the amount paid to the convenor of the work, for plastering the inner wall of the toilet where dadoing work was done (10.44m²) amounting to ₹ 2,077/- (10.44m² x 1989/10m²) needs to be recovered equally from the Assistant Engineer who prepared the estimate

and the Assistant Executive Engineer who accorded technical sanction for the work.

II. Piraramoola Anganwadi construction.

Project No	SO 44/16(Construction of Anganwadi building at Piraramoola in Manjeshwaram Grama Panchayat).		
Estimate	₹ 10,00,000/- Development fund.		
TS No.	AEE/LSGD/MJR/BLK/487(a)/2014-15 dt. 30.12.2014 of the Assistant Executive Engineer, LSGD Sub Division, Manjeshwaram Block.		
Name of convenor	Malathi, Badaje.		
Agreement No	AEE/LSGD/MJR/39/2014-15 dated 07.01.2015		
M book No	14/14-15, 51/14-15		
Total Value of work done	₹ 8,11,590/- (₹ 8,60,286/- including tax)		
Amount paid to the convener.	Treasury Bill No/Date	Gross Amount	Net amount paid.
	56/14-15 dt 27.03.2015	₹ 5,99,216/-	₹ 5,53,994/-
	3/15-16 dt18.01.2016	₹ 2,61,070/-	₹ 2,41,364/-
	Total	₹ 8,60,286/-	₹ 7,95,358/-

Detailed estimate based on SOR 2012, prepared for the work Construction of Piraramoola Anganwadi consisted of 24 items of works, in which item no 14 and 16 were as follows.

Item No	Description	Quantity of work to be done	Rate	Amount
14	Dadoing walls with glazed tiles 7.5mm thick in 12mm CM 1:3, and pointed with same colour including all labour charges etc complete.(inner wall of toilet)	15.99m ²	1242/m ²	19859.58
16	Plastering with CM 1:4, 12mm thick one coat for wall including all cost, labour charges etc complete.	298.69m ²	1989/10m ²	59408.45

(In the estimate total area covered under item no 16, includes the toilet area where dadoing work is to be done vide item no 14).

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

Item	Particulars	Quantity	Rate	Value of	Page no of M
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no				work done.	Book(No 51/14-15)
14	Dadoing walls with glazed tiles 7.5mm thick in 12mm CM 1:3.(Toilet area)	15.25m ²	1242/m ²	18940.50	6
16	Plastering with CM 1:4, 12mm thick one coat for wall.	298.69m ²	1989/10m ²	59409.44	7

The total area of plastering work done vide item no 16 of the work (298.69m²) is included the area (15.25m²) where dadoing work done as per item no 14. Since item no 14 of the work includes cement plastering (CM 1:3 with 12mm thick) over the inner wall of the toilet, plastering of the same surface vide item no 16 is not required. Hence the amount paid to the convenor of the work, for plastering the inner wall of the toilet where dadoing work was done (15.25m²) amounting to ₹ 3,033/- (15.25m² x 1989/10m²) needs to be recovered equally from the Assistant Engineer who prepared the estimate and the Assistant Executive Engineer who accorded technical sanction for the work.

III. Kalmeeja Anganwadi construction.

Project No	SO 50/16(Construction of Anganwadi building at Kalmeeja in Vorkady Grama Panchayat).		
Estmate	₹ 10,00,000/- Development fund.		
TS No.	AEE/LSGD/ MJR /BLK/RE/01/2014-15 dt. 21.01.2015 of the Assistant Executive Engineer, LSGD Sub Division, Manjeshwaram Block.		
Name of convenor	M. Ismail, S/o Aboobakkar.		
Agreement No	AEE/LSGD/MJR/07/2014-15 dated 06.11.2014		
M book No	46/14-15 & 58/14-15		
Total Value of work done	₹ 7,95,792/- (₹ 8,43,540/- including tax)		
Amount paid to the convener.	Treasury Bill No/Date	Gross Amount	Net amount paid.
	58/14-15 dt 30.03.2015	₹ 7,94,832/-	₹ 7,33,945/-
	5/15-16 dt18.01.2016	₹ 48,708/-	₹ 45,031/-
	Total	₹ 8,43,540/-	₹ 778976/-

Detailed estimate based on SOR 2012, prepared for the work Construction of Piraramoola Anganwadi consisted of 26 items of works, in which item no 14 and 16 were as follows.

Item No	Description	Quantity of work to be done	Rate	Amount
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14	Dadoing walls with glazed tiles 7.5mm thick in 12mm CM 1:3, and pointed with same colour including all labour charges etc complete.(inner wall of toilet)	11.52m ²	1242/m ²	14307.84
16	Plastering with CM 1:4, 12mm thick one coat for wall including all cost, labour charges etc complete.	415.63m ²	1989/10m ²	82667.81

(In the estimate total area covered under item no 16, includes the toilet area where dadoing work is to be done vide item no 14).

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(No 46/14-15)
14	Dadoing walls with glazed tiles 7.5mm thick in 12mm CM 1:3.(Toilet area)	10.44m ²	1242/m ²	12966.48	8
16	Plastering with CM 1:4, 12mm thick one coat for wall.	345.42m ²	1989/10m ²	68704.03	8

The total area of plastering work done vide item no 16 of the work (345.42m²) is included the area (10.44m²) where dadoing work done as per item no 14. Since item no 14 of the work includes cement plastering (CM 1:3 with 12mm thick) over the inner wall of the toilet, plastering of the same surface vide item no 16 is not required. Hence the amount paid to the convenor of the work, for plastering the inner wall of the toilet where dadoing work was done (10.44m²) amounting to ₹ 2,077/- (10.44m² x 1989/10m²) needs to be recovered equally from the Assistant Engineer who prepared the estimate and the Assistant Executive Engineer who accorded technical sanction for the work.

IV. Kallai Bhandaraa Anganwadi construction.

Project No	SO 111/16(Construction of Anganwadi building at Kallai Bhandaraa in Paivalike Grama Panchayat).		
Estimate	₹ 10,00,000/- Development fund.		
TS No.	AEE/LSGD/ MJR /BLK/520(a)/2014-15 dt. 20.01.2015 of the Assistant Executive Engineer, LSGD Sub Division, Manjeshwaram Block.		
Name of convenor	Sharada, Paivalike.		
Agreement No	AEE/LSGD/MJR/42/2014-15 dated 10.02.2015		
M book No	35/14-15 & 36/14-15		
Total Value of work done	₹ 8,86,287/- (₹ 9,39,464/- including tax)		
Amount paid to the convenor.	Treasury Bill No/Date	Gross Amount	Net amount paid.
	37/15-16 dt 31.03.2016	₹ 9,39,464/-	₹ 8,68,562/-

Detailed estimate based on SOR 2012, prepared for the work Construction of Piraramoola Anganwadi consisted of 30 items of works, in which item no 20 and 22 were as follows.

Item No	Description	Quantity of work to be done	Rate	Amount
20	Dadoing walls with glazed tiles 7.5mm thick in 12mm CM 1:3, and pointed with same colour including all labour charges etc complete.(inner wall of toilet)	9.60m ²	1242/m ²	11923.20
22	Plastering with CM 1:4, 12mm thick one coat for wall including all cost, labour charges etc complete.	345.61m ²	1989/10m ²	68740.83

(In the estimate total area covered under item no 22, includes the toilet area where dadoing work is to be done vide item no 20).

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(No 36/14-15)
20	Dadoing walls with glazed tiles 7.5mm thick in 12mm CM 1:3.(Toilet area)	9.60m ²	1242/m ²	11923.20	10
22	Plastering with CM 1:4, 12mm thick one coat for wall.	345.42m ²	1989/10m ²	68704.03	11

The total area of plastering work done vide item no 22 of the work (345.42m²) is included the area (9.60m²) where dadoing work done as per item no 20. Since item no 20 of the work includes cement plastering (CM 1:3 with 12mm thick) over the inner wall of the toilet, plastering of the same surface vide item no 22 is not required. Hence the amount paid to the convenor of the work, for plastering the inner wall of the toilet where dadoing work was done (9.60m²) amounting to ₹ 1,909/- (9.60m² x 1989/10m²) needs to be recovered equally from the Assistant Engineer who prepared the estimate and the Assistant Executive Engineer who accorded technical sanction for the work.

(The matter was brought to the notice of the implementing officer vide Audit Enquiry No. 2 dated 23.02.2017, but no reply was furnished).

3-2 Higher rate for earth filling work - not admitted in audit

Name of the Project	Pulikutti SC Colony road tarring in Mangalpadu
Estimate amount	Rs.5,00,000/-
Fund	Plan fund
Name of contractor	Sri.A.Amoo
Tender quoted	17.33% below of estimate rate
T.S.No. Date	164/AEE/LSGD/MJR/15-16 .Dtd.19.09.2015
Valuation	Rs.4,97,582.66.
Measurement book No.	18/15-16
Bill No. date .amount	34/31.3.2016 Rs.4,11,352/-

DSR.2014. Cost index	30.48
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Details of item of work	Admitted valuation	Admissible valuation.	Excess
Item No.9.item code No.2.25" Filling available excavated earth(excluding rock) in trenches,plinth,sides of foundations etc, in layers not exceeding 20cm in depth, consolidating each deposited layer by ramming and watering,lead up to 50m and lift upto 1.5m." Rate for 1cum.Rs.112.40 x cost index 1.3048 = Rs. 146.65/m3	77.50m3 @ 263.19/m3 = Rs.20,397.23 (page no.3,12 and 17 of measurement book.No.18/15-16)	77.50m3 @ 145.65/m3 = Rs.11,287.87	Rs.9,109.36 = Rs.9,109/-

Hence excess payment made to the contractor Rs.7530/- (9,109 x 17.33% BER) is not admitted in audit, which needs to be recovered equally from the Assistant Engineer who prepared the estimate and the Assistant Executive Engineer who accorded technical sanction for the work and the amount may be remitted to the concerned fund. Audit Enquiry bearing No.03/23.02.2017 was served to the Assistant Executive Engineer . No reply was received.

3-3 Cement Concrete drain at old check post to Mosco Hall road in Manjeshwar - technical circular not adhered to - excess valuation shown - not admitted in audit

Name of the Project	Construction of drainage to old check post to Mosco Hall road in Manjeshwar
Estimate amount	Rs.5,00,000/-
Fund	Plan fund
Name of contractor	Sri.K.M.Noushad
Tender quoted	20.86% below of estimate rate
T.S.No. Date	173/AEE/LSGD/MJR/15-16 .Dtd.19.09.2015
Valuation	Rs.4,99,830.65.
Measurement book No.	34/15-16
Bill No. date .amount	31/31.3.2016 Rs.3,95,566/-
DSR.2014. Cost index	30.48

Above work consist of 9 items, in which item No. 1. is "Earth work excavation by mechanical means (Hydraulic excavator)/manual means foundation trenches or drains.." and item No. 2 of the work is C.C. 1:4:8 using 40 mm broken stone for foundation including all cost, conveyance and labour charges etc. On verification of the measurement book of this work it is seen that base concreting work executed by the contractor was not in adherence to technical Circular 1/94 dtd: 20-01-94 of CE (Admn). As per the instruction of the TC, leveling course for foundation bottom course for drains shall be done in cement concrete 1:4:8 in 15 cm thick. But, in this work, the item of work was executed by allowing exorbitant

thickness. This resulted in an excess payment to the contractor. Details are given below.

As per approved estimate and measurement recorded in the measurement book, work done under item No. 2 is as detailed below :

$$2 \times 40.00 \times 0.50 \times 0.20 = 8.00 \text{ m}^3$$

limited to 7.20m³

$$7.20\text{m}^3 \times 5255.93/\text{m}^3 = \text{Rs. } 37,842.70$$

=====

As per T.C. No.1/94 dated: 20.01.94 of the Chief Engineer (Admn.) Thiruvananthapuram, in the construction of drainage, leveling course for foundation & bottom course for drains shall be done in cement mortar 1:4:8 in 15 cm thick. As mentioned above the item No.2 should have been done as follows :

$$2 \times 40 \times 0.50 \times 0.15 = 6 \text{ m}^3$$

$$6\text{m}^3 \times 5255.93/\text{m}^3 = \text{Rs. } 31,535.58$$

Admissible valuation is Rs.31,536/-

=====

Hence excess payment made to the contractor Rs.4,928/- (37,843 – 31,536 = 6307 – 21.86% below Estimate rate) is not admitted in audit, which needs to be recovered equally from the Assistant Engineer who measured and the Assistant Executive Engineer who check measured the work and the amount is to be remitted to the concerned fund. Audit Enquiry bearing No.03/23.02.2017 was served to the Assistant Executive Engineer . No reply was received.

3-4 Construction of drainage - higher rate provided for plastering work - not admitted in audit

Name of the Project	Construction of drainage to Kuchikkad Kanwatheertha road in Manjeshwar (23/16)
Estimate amount	Rs.5,00,000/-
Fund	Plan fund
Name of contractor	Sri.A.K.Thouseef
Tender quoted	22.56% below of estimate rate
T.S.No. Date	5/AEE/LSGD/MJR/BLK/15-16 .Dtd.13.07.2015
Valuation	Rs.4,91,378.48.
Measurement book No.	26/15-16
Bill No. date .amount	20/17.3.2016 Rs.3,80,524/-
DSR.2014. Cost index	30.48

Above work consist of 8 items, in which item No. 7. is "Plastering with cement mortar 1:4, 12mm thick one coat." For this item of work item code mentioned as '13.5.1'(1:4,15 mm cement plasterer on rough side of single or half brick wall of mix). As per approved estimate and measurement recorded in the measurement book item No.7 of the work is ' plastering with cement mortar 1:4,12mm thick one coat', 215.19m² area of work done @ of 265.20 per square meter and valuation shown as Rs.57,068.38. As per DSR.2014, rate for 'plastering with cement mortar 1:4,12mm thick one coat' (Item code.13.1.1) is Rs.213.14(163.35 x cost index 1.3048) but, rate provided for this item of work is Rs.265.20/sqm. This has

resulted in inclusion of excess rate in the estimate and excess payment to the Contractor, the details of which are given below:

Details of item of work recored in the measurement book and valuation shown.	Admissible item of work, rate and valuation.	Excess valuation
item No. 7. is "Plastering with cement mortar 1:4, 12mm thick one coat" 215.19sqm x 265.20/sqm = Rs. 57,068.38.	"Plastering with cement mortar 1:4, 12mm thick one coat" 215.19sqm x 213.14/sqm = Rs. 45,865.59. (Item code.13.1.1) Rs.213.14(163.35 x cost index 1.3048)	Rs.11,202.79

Hence excess payment made to the contractor Rs.8,675/- (11,202.79 x 22.56% BER) is not admitted in audit, which needs to be recovered equally from the Assistant Engineer who prepared the estimate and the Assistant Executive Engineer who accorded technical sanction for the work and the amount is to be remitted to the concerned fund. Audit Enquiry bearing No.03/23.02.2017 was served to the Assistant Executive Engineer . No reply was received.

3-5 Road work done using VG.30 Graded Bitumen - Rate provided VG.10.Graded Bitumen - excess payment - not admitted in audit.

Name of the Project	Bajakudlu SC Colony road tarring in Enmakaje grama panchayat
Estimate amount	Rs. 10,75,000/-
Fund	SC.Corporus fund
Name of convenor	Sri.Narayana.B
Agreement No.date.	AEE/LSGD/MJR/CORPUS /27/15-16 DT.30.1.16
Valuation	Rs.9,88,375/-/-
Measurement book No.	17/15-16
Bill No. date .amount	43/31.3.2016 Rs.10,47,678/-
DSR.2014. Cost index	0.3619

Estimate prepared on the basis of DSR .2014 with cost index 3619 and without adding 10% contractors profit and 5% over head charge. Above road tarring work consist 21 items of work in which item number 17, item code No. 16.30.1 (Tack coat), item No.18, item code No.16.32.1 (2cm Chipping Carpet), and item No.19. Item code no. 16.41 (Seal coat) items of works were completed by using VG.30 Graded bitumen. As per estimate and measurement recorded in measurement book these items of work done using the VG.30 Grade bitumen(Rate. Rs.41,000/MT) but, rate provided for these item of work is VG.10 Grade bitumen(Rs. 50,600/MT).This has resulted in inclusion of excess rate in the estimate and excess payment to the convenor, the details of which are given below:

Details of admitted rate and admissible rate of the items 16.30.1,16.32.1 (2cm Chipping Carpet), 16.41 (Seal coat) are given below.

16.30.1		Providing and applying Tack coat using bitumen of VG 10 Grade on WBM @ 0.75Kg/sqm. Details for 100 sqm							
		Admitted rate				Admissible rate			
Code	Description	Unit	Quantity	Rate	Amount	Unit	Quantity	Rate	Amount
2916	Paving Asphalt-VG-10	tonne	0.075	50600	3795	-	-	-	-
2211	Carriage of tar	Tonne	0.075	106.49	7.99	Tonne	0.075	106.49	7.99
7309	Paving Asphalt-VG-30	-	-	-	-	Tonne	41000	0.075	3075
16.30.1	amount as per other items in cost index 16.30.1				823.33				823.33
	Total				4626.32				3906.32
	1 % watering charges				46.26				39.06
	Total				4672.58				3945.38
	Rate with cost index 1.3619				6363.58				5373.21
	Hence for 1 sqm				63.63				53.73

16.32.1		2cm premix carpet surfacing with VG-10 grade bitumen Details for 100 sqm							
		Admitted rate				Admissible rate			
Code	Description	Unit	Quantity	Rate	Amount	Unit	Quantity	Rate	Amount
2916	Paving Asphalt-VG-10	tonne	0.144	50600	7286.40	-	-	-	-
2211	Carriage of tar	Tonne	0.144	106.49	15.33	Tonne	0.144	106.49	15.33
7309	Paving Asphalt-VG-30	-	-	-	-	Tonne	41000	0.144	5904
16.41	Total amount of all other items in code 16.32.1				7614.09				7614.09
	Total				14915.82				13533.42

	1 % watering charges				149.16				135.33
	Total				15065				13668.8
	Hence for 1 sqm				150.65				136.68
	Rate with cost index 1.3619				205.17 rate admitted Rs.182.55/sqm				186.15

16.41	Providing and laying seal coat Details for 100 sqm								
		Admitted rate				Admissible rate			
Code	Description	Unit	Quantity	Rate	Amount	Unit	Quantity	Rate	Amount
2916	Paving Asphalt-VG-10	tonne	0.098	50600	4958.50	-	-	-	-
2211	Carriage of tar	Tonne	0.098	106.49	10.44	Tonne	0.098	106.49	10.44
7309	Paving Asphalt-VG-30	-	-	-	-	Tonne	41000	0.098	4018
16.41	Amount as per other items in cost index No. 16.41				3672.53				3672.53
	Total				8641.47				7700.97
	1 % watering charges				86.41				77
	Total				8727.88				7777.97
	Hence for 1 sqm				87.27				77.78
	Rate with cost index 1.3619				118.85				105.93

SL.NO.	Item Code No. and Item of work	Admitted rate	Admissible rate
1	16.30.1- Providing and applying Tack coat using bitumen of VG 10 Grade on bituminous surface @ 0.75Kg/sqm-	63.61/sqm	53.73/sqm
2	16.32.1- 2cm premix carpet surfacing with VG-10 grade bitumen	182.55/sqm	186.15/sqm
3	16.41- Providing and laying seal coat	118.75/sqm	105.93/sqm

Details of loss sustained to the block panchayat is given below.

	Admitted Rate					Admissible Rate					
	MBook No.	Item code	Quantity	Rate	Amount	Item code	Quantity	Rate	Amount		
Name of the project: Bajakudlu SC Colony road tarring in Enmakaje grama panchayat	17	16.30.1	702.50 sqm	63.61/sqm	44,686	16.30.1	702.50 sqm	53.73/sqm	37745		
Details of tar purchased :	18	16.32.1	702.50 sqm	182.55/sqm	128241	16.32.1	702.50 sqm	186.15/sqm	130770		
Bill No. date - 14279/15.03.2016, SIDCO, KASARAGOD	19	16.41	702.50 sqm	118.75/sqm	83422	16.41	702.50 sqm	105.93/sqm	74416		
Grade of bitumen- VG-30	Total				256349					242931	
quantity-2.340MT	Excess									13,418	
Amount - 72,960/-											

Admitting higher rate for the above item of work an excess payment of Rs.13,418/- which needs to be recovered equally from the Assistant Engineer who prepared the estimate and and the Assistant Executive Engineer who accorded technical sanction for the work and the amount is to be remitted to the concerned fund. Audit Enquiry bearing No.1/23.02.2017 was served to the Assistant Executive Engineer . No reply was received.

3-6 Public work executed by the beneficiary Committee - Contractors profit allowed - not admitted in audit

Name of work	Completion of Peramoole Anganwady side wall in Manjeshwar grama panchayat.(99/16)
Fund	Plan fund. Rs.3,00,000/-
Name of convener	Sri.Khalid Badaje.

Estimate	Rs.3,00,000
Agreement no.and date	AEE/LSGD/MJR/BLK/37/15-16 dt.01.02.2016
Valuation and measurement book no.	Rs. 2,43,263.80 M.B. No.40/15-16
Bill no.amount and date	38/15-16. dt.31.03.2106. Rs.2,57,860/-

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 4 of this estimate includes 10 % CP and 5% over head charges. Except these items (total 1 to 5 items) were arrived at without CP and overhead charge. The details of item 4 is given below.

The valuation admitted and admissible is worked out below:

Details of items	Admitted valuation	Admissible valuation	Excess paid
Item no.4.Supply and fixing NP3.R.C.C hump pipe 600 mm dia for drain – All work up to plinth level. Item code No.19.35.2 Rate per metre.including cost index 1.3048.Rs.2841.75 Rate including 15% CP and OHC. Rs. 3268/m	24.40 mtr @ Rs.3268/mtr = Rs.79,739.20/- Page no 5 and 8 m.book no.40/15-16	24.40 mtr @ Rs.2841.75/mtr = Rs. 69,338.70/-	Rs.10,400.50 Rs.10,400/-

Hence, There is an excess valuation of Rs.10,400/- under this item is disallowed in audit. The amount needs to be recovered equally from the Assistant Engineer who prepared the estimate and the Assistant Executive Engineer who accorded technical sanction for the work. Audit Enquiry bearing No.03/23.02.2017 was served to the Assistant Executive Engineer . No reply was received.

3-7 Maintanance wok of CHC Manjeshwaram - Roofing work -Excess payment.

Implementing Officer: Assistant Executive Engineer.

Project No	SO 82/16 (Roof maintenance and repair to CHC Manjeshwaram)
Estimate	₹ 12,40,000/- (Maintenance fund- Non Road)
TS No	No AEE/LSGD/MJR/RE/266(a)/2014-15 dated 27.02.2015 of the Assistant Executive Engineer, LSGD Sub Division, Manjeshwaram.
Name of contractor	Irshad. C.A.
Quoted rate	Below 13.19% of estimate rate.
Agreement No	AEE/LSGD/MJR/BLK/41/14-15 dated 10.02.2015
M book No	47/14-15, 47A/14-15 & 50/14-15.
Total Value of work done	₹ 10,70,916/-

	Try Bill No/ date	Gross amount	Net amount paid
Amount paid to the contractor.	59/14-15 dt 31.03.2015	₹ 5,26,430/-	₹ 4,92,161/-
	6/15-16 dt 18.01.2016	₹ 5,44,486/-	₹ 5,04,736/-
	Total	₹ 10,70,916/-	₹ 9,96,897/-

Detailed estimate, based on SOR 2012, prepared for the work 'Roof maintenance and repair to CHC Manjeshwaram' consisted of 39 items of works. In which, item number 12 was "Roofing with Aluminum Corrugated powder coated sheet with C.I bolts and nuts and bitumen washers including necessary overlap of 150mm at ends etc complete". The amount provided in the estimate for this item of work was ₹ 2,03,766/- (198.53 m² @ ₹ 10264/10m²). As per the measurements recorded in the M Book, quantity of work done vide item no 12 is 198.53 m² (124.30 m² vide page no 40 of M Book No 47/14-15 and 74.23m² vide page no 8 of M Book No 59/14-15). Vide page 39 of M Book No59/14-15, the contractor of the work was paid a sum of ₹ 1,76,894/- (198.53 m² x ₹ 10264/10m² = ₹ 203771/- after effecting 13.19% tender below ₹ 1,76,894/-).

The audit team along with the Overseer of the LSGD Section of Manjeshwaram Block Panchayat conducted a physical verification of the a work site on 23.02.2017. On the verification it is revealed that the sheets used for roofing work is powder coated GI/Aluminum tile profile roofing sheet. But the contractor of the work was allowed the rate for corrugated aluminum sheets, which is irregular. The irregularity was brought the notice of the Implementing Officer vide Audit Enquiry No 4 dated 27.02.2017. But no reply was furnished to the enquiry.

The admissible rate for the item of work "Roofing powder coated GI/Aluminum tile profile roofing sheet with GI bolt and nut and bitumen washers including necessary overlap of 150mm at ends etc" as per SOR 2012 is given below.

Roofing powder coated GI/Aluminum tile profile roofing sheet with GI bolt and nut and bitumen washers including necessary overlap of 150mm at ends (OBSERVED DATA BASED ON SL NO 455)				
Quantity	Description	Unit	Rate	Amount
11.5 m ²	GI/Aluminum powder coated tile profile roofing sheet	m ²	370.00	4255.00
0.5 kg(22Nos)	GI hooks (22Nos = 0.5kg)	Kg	81.00	40.50
22 Nos	Bitumen washer	10 Nos	3.00	6.60
Labour				
1.35	Carpenter	Each	500	675.00
1.35	Man	Each	377	508.95
Conveyance				
10.5	sheet	LS	----	10.00
Total ₹				5496.05
+ 10% CP				549.61

	+ 5% OH	274.80
	Total	6320.46
	Rounded to ₹	6320/ 10m ²

Since the admissible rate for item number 12 of this work is only ₹ 6320/ 10m² the admissible value for this item is ₹ 1,25,471/- (198.53 m² x ₹ 6320/10m²). The amount payable to the contractor after deducting tender below (13.19%) for the roofing wok is only ₹ 1,08,921/-. Computation of value of work done with higher rate has resulted in an an excess payment of ₹ 67,973/- (₹ 1,76,894 - ₹ 1,08,921), which needs to be recovered equally from the Assistant Engineer, who measured the work and the Assistant Executive Engineer who check measured the work and the amount is to be remitted to the consolidated fund.

3-8 Block Panchayath share paid to joint venture projects- Utilization details not produced-payment objected

During the year 2015-2016 a total sum R-11,79,000/- has been expended towards the block panchayath share to various joint venture projects. But the details of completion of the projects and utilization certificate obtained from the implementing LSGIs/agencies have not produced for verification. (Audit Enquiries No-5 dated:27.02.2017,Audit Enquiries No-1 dated:23.02.2017,). Hence expenditure of Rs-11,79,000/- made by the following implementing officers for the implementation of joint venture projects is objected in audit.

I) Details of expenditure made by the Assistant Executive Engineer for the implementation of joint venture projects.

Bill No/Dt	Amount	particulars
47/15-16 /31.03.2016	1,00,000	Share to Thoudugoli DWSS in Vorkady Grama Panchayath Amount paid to Secretary,Vorkady Grama panchayath (Project No-93/16 DD No-836033/dated-02.04.2016)
48/15-16 /31.03.2016	1,00,000	Share to Sunnangala DWSS in Vorkady Grama panchayath Amount paid to Secretary,Vorkady Grama panchayath (Project No-94/16 DD No-836033/dated-02.04.2016)
Total	2,00,000	

II) Details of expenditure made by the CDPO for the implementation of joint venture projects.

Bill No/Dt	Amount	particulars	
02/15-16 /02.01.2016	1,00,000	Amount paid to Buds School Enmakaje (Project No-46/16DD No-835619/dt-22-01-2016)	
03/15-16 /22.01.2016	3,00,000	NPRPD Share Amount paid to Secretary,District panchayath Kasaragod (Project No-43/16 DD No-835620/dt-22-01-2016)	
05/15-16 /18.03.2016	7,29,000-1,50,000=5,79,000	Scholarship to differently abled children's.(Project No-47/15-16)	
		Secretary,Manjeswaram grama panchayath	2,01,725 (DD No-835910/22-03-2016)
		Secretary,Paivalike grama	1,50,000/- (DD

		panchayath	No-835911/22.03.2016
		Secretary,Meenja grama panchayath	84,000/- (DD No-835913/22.03.2016
Total	9,79,000	Secretary,Vorkady grama panchayath	43,275/- (DD No-835912/22-03-2016
		Secretary,Enmakaje grama panchayath	50,000/- (DD No-835907/22.03.2016
		Secretary,Puthige grama panchayath	50,000/- (DD No-835908/22.03.2016

3-9 IAY Housing scheme- House Constuction not completed. Implementing officer Secretary

During the year amount was paid to the IAY Housing scheme beneficiaries for the complition of houses construction work. But the following beneficiaries have not completed the construction work till date (27.02.2017)) of audit. Details of Payment made and balance to be paid are given below. Immediatly action may be taken to complete the pending work or recover the amount already paid to the beneficiaries-

Sl No	Name of Beneficiary	Amount Paid	Balance to be Paid
1	Chaniyaru w/o Batya Baeliyaru house Enmakaje	59,500/-	1,40,500/-
2	Meenakshi w/o Devappa Kajampady House,Enmakaje	59,500/-	1,40,500/-
3	Sundari w/o Koraga Kooripude house, perla	59,500/-	1,40,500/-
4	Sharada W/o Krishna Naik Kuthaje house, Vaninagar	17,500/-	2,32,500/-
5	Devaki W/oIshwara Naik Konkanisala house,Perla	59,500/-	1,90,500/-
6	Saraswathi W/o Mahalinga Naik Pallathamoole house, Padre	1,17,000/-	1,33,000/-
7	Leelavathi w/oChoma Naik Bedrampalla house	1,17,000/-	1,33,000/-
8	Sundari @ Shashikala W/o Rama Naik Maniyampara	5,95,000/-	1,90,500/-

9	Beepathimma W/oMohammad Nellikunje house,Padre	59,500/-	1,40,500/-
10	Asesmary D/o Belthes D Souza Uppalige house	59,500/-	1,40,500/-
11	Fathima W/o Pallikunhi Kody Pavor house	59,500/-	1,40,500/-
12	Kamala W/oGuruva Mundanthadka Puthige	59,500/-	1,40,500/-
13	Beepathimma W/oAbdul Rahiman Kattanpady Paivalike	59,500/-	1,40,500/-
14	SavithaW/o Narayana Naik Kakve Darmathadka	1,59,500/-	90,500/-
15	SaradaW/o Rukuma Parvody Bangadka Beripadav	59,500/-	1,40,500/-
16	KamalaW/o Jaya Rambayamoole Bayar	99,500/-	1,00,500/-
17	Jayanthi W/o Narayana Naik Santhyodu Kayyar	1,17,000/-	1,33,000/-
18	PrameelaW/oBatyappa Kuloor Charle	17,500/-	2,33,500/-
19	Chomu w/o Koggu Althagate Uppala	17,500/-	1,82,500/-
20	Kadeejat Kubra W/oMuhammad Bandyodu Uppala	59,500/-	1,40,500/-
21	SundariW/oAdu Thuminad Kunjathur	1,00000/-	1,00000/-
22	Gayathri Shetty W/oPrakash Udyavar	59,500/-	1,40,500/-

3-10 Purchase of equipments & Home care kit to palliative care

programme-Not supplied

On verification of the Projects implimented by the Medical Officer, CHC Mangalpady, it is seen that an amount of Rs. 56,490/-is withdrawn from the Treasury (Treasury Bill No-23 dated-22-03-2016)and paid to the Karunya Community Pharmacy, kerala Medical Service Corporation Thiruvananthapuram. But the Kerala Medical Services Corporation has not supplied Equipments & Home care kit is not supplied till the date of audit. Details are given below.

Project No	D.D.No.&Date	Amount.
64/15-16	836296/07-06-15	56,490

Necessary step may be taken to obtain the Equipments & Home care kit and intimated to audit.

ഭാഗം-4**പൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യുവലോകനവും****4-1 Details of fund received for joint venture projects.**

Name of Institution from which the fund received	Amount	Date	Name of project	Expenditure
District Panchayat Kasaragod	17,29,000/-	06.10.2015	IAY-TSP Share	17,29,000/-
District Panchayat Kasaragod	46,41,000/-	31.03.2016	IAY-TSP Share	46,41,000/-
District Panchayat Kasaragod	2,73,000/-	30.03.2016	IAY-TSP Share	2,73,000/-
District Panchayat Kasaragod	38,64,000/-	07.10.2015	IAY-General Share	38,64,000/-
District Panchayat Kasaragod	28,000/-	31.03.2016	IAY-General Share	28,000/-
District Panchayat Kasaragod	11,20,000/-	24.03.2016	IAY-General Share	11,20,000/-
District Panchayat Kasaragod	56,000/-	30.03.2016	IAY-General Share	56,000/-
District Panchayat Kasaragod	8,40,000/-	06.10.2015	IAY-SCP Share	8,40,000/-
District Panchayat Kasaragod	3,36,000/-	31.03.2016	IAY-SCP Share	3,36,000/-
District Panchayat Kasaragod	14,00,000/-	31.03.2016	IAY-SCP Share	14,00,000/-
Enmakaje Grama Panchayat	4,60,000	21.12.2015	IAY-General Share	4,60,000/-
Paivalike Grama Panchayat	5,60,000/-	04.12.2015	IAY-General Share	5,60,000/-
Manjeshwar Grama Panchayat	7,00000/-	27.01.2016	IAY-General Share	7,00000/-
Puthige Grama Panchayat	3,60,000/-	29.01.2016	IAY-General Share	3,60,000/-
Vorkady Grama Panchayat	4,40,000/-	27.012016	IAY-General Share	4,40,000/-

Meenja Grama Panchayat	3,80,000/-	22.01.2016	IAY-General Share	3,80,000/-
Mangalpady Grama Panchayat	8,60,000/-	03.03.2016	IAY-GeneralShare	8,60,000/-
Enmakaje Grama Panchayat	24,12,666/-	21.12.2015	IAY-TSP Share	24,12,666/-
Puthige Grama Panchayat	3,57,500/-	29.01.2016	IAY-TSP Share	3,57,500/-
VorkadyGrama Panchayat	2,60,000/-	03.02.2016	IAY-TSP Share	2,60,000/-
Mangalpady Grama Panchayat	40,000/-	23.02.2016.	IAY-TSP Share	40,000/-
Paivalike Grama Panchayat	8,77,500/-	22.03.2016	IAY-TSP Share	8,77,500/-
Enmakaje Grama Panchayat	98,000/-	15.03.2016	IAY-TSP Share	98,000/-
Enmakaje Grama Panchayat	1,54,334/-	15.03.2016	IAY-TSP Share	1,54,334/-
Meenja Grama Panchayat	1,62,500/-	30.03.2016	IAY-TSP Share	1,62,500/-
Enmakaje Grama Panchayat	280000/-	21.12.2015	IAY-SCP Share	2,80,000/-
Puthige Grama Panchayat	1,80,000/-	29.01.2016	IAY-SCP Share	1,80,000/-
VorkadyGrama Panchayat	1,00000/-	03.02.2016	IAY-SCP Share	1,00000/-
MangalpadyGrama Panchayat	3,20,000/-	23.02.2016	IAY-SCP Share	3,20,000/-
Meenja Grama Panchayat	1,80,000/-	26.02.2016	IAY-SCP Share	1,80,000/-
Paivalike Grama Panchayat	3,00000/-	22.03.2016	IAY-SCP Share	3,00000/-
Manjeshwara Grama Panchayat	3,40,000/-	23.03.2016	IAY-SCP Share	3,40,000/-
Meenja Grama Panchayat	20,000/-	30.03.2016	IAY-SCP Share	20,000/-
Meenja Grama Panchayat	1,20,000/-	30.03.2016	IAY-SCP Share	1,20,000/-
Enmakaje Grama panchayat	20,000/-	30.03.2016	IAY-SCP Share	20,000/-
Manjeshwar Block Panchayat	80,000/-	22.01.2016	IAY-SCP Share	80,000/-
Manjeshwar Block Panchayat	3,40,000/-	31.03.2016	IAY-SCP Share	3,40,000/-

4-2 Deposits made with other agencies/LSGIs-

Nil

4-3 Details of mobilization advances made.

NIL

4-4 Loan/loan repayment.

There is no receipts and repayment under the head of loan during the year 2015-16. 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 31.03.2015
				Principal	Interest	
For IAY Beneficiaries	GO(MS)No.90/13/LSG Dtd-14.03.2013	97,50,000(Service co-op Bank manjeswaram) .	97,50,000.	Nil	Nil	97,50,000.

Reason for non remittance of loan amount during the year 2015-2016 needs to be explained.

4-5 Investments/Fixed deposits.

NIL

4-6 Audit Recovery.

Nil

4-7 Details of Paragraphs included in the Consolidated Audit Report

Year of Audit	Para No.	Year of CAR	Para No.	Subject	Present position
97-98	2(3)	2007-08	3.66.3	Deposit in KSEB for Electric line Extension 1)General-6 works 2)SCP-6 works 3)TSP-4 works	Utilisation report from KSEB for all deposit works are produced on local verification.
97-98	2(4)	2007-08	3.66.1	Mobilisation Advance paid-work not completed 1) Construction of a Reading room at kukkar in Mangalpady	1)Valuation certificate produced
				2) Construction of OD well Beddodi in kumbdaje	2)Valuation certificate produced
				3) Construction of OD well at Nellithadka	3)RR Proceedings Started

98-99	2(2)	2007-08	3.66.2	Work not completed 1) Repair of Tank at Badaje	1) Objection Continues
				2) Repair of Tank at permuda	2) Writ petition filed by the convenor
				3) Repair of Tank at panje	3)RR Proceedings Started
				4)Repair of Tank at kaviyoor	4)Objection continues
				5) Repair of VCB at Urmi	5)Convenor expired application submitted to the Govt Write of the amount
				6)Repair of Tank at kuloor	6)RR Proceedings Started
				7)Construction at Check dam at pelthadka	7)Objection continues
				8)Irrigation programme at Mukkadam Kolli IHDP colony	8) Objection continues
				9) Irrigation programme at chennegoli SC colony	9)RR Proceedings Started
				10) Repair of Deepending Pond at Mugari Kandam, Madanadka	10)Objection continues
				11) Repair of tank at Mundithadja	11) File produced
99-00	2(5)	2007-08	3.66.3	Mobilization advance paid, work not completed 1) Open well at Gudiadka	1. Work completed and file produced before audit
				2) Open well at Karavoor	2. R R Proceedings Started
				3) Work shed at Thalthaje	3. R R Proceedings Started
				4) Work shed at Koraga Women Boddodi	4. Convenor remitted the amount
				5) Foot bridge at Gandoli patta	5. Convenor remitted the amount

				6) Pipe line Extension at Priyadarshini IHDP Colony	6. Convenor remitted the amount
				7) Work shed at Boddodi	7. The work repetition of work no.4
				8) O D Well at Chooriyadka	8. File obtained and produced before audit
2000-01	2(3)	2007-08	3.66.4	Mobilisation Advance paid-work not completed 1) Lift irrigation work at Kukkar	1. R R steps initiated
				2) Tailoring unit at Kurumji Katte	2. Theconvenor did not encashed the amount from Treasury Non Payment certificate produced
				3) Construction of tank at Nadebail	3. R R Proceedings Started
2000-01 (plan)	2(5)	2007-08	3.66.3	Amount deposit at KSEB. Electrical Extention at Adakkal katte Vorkady	Utilisation Certificate from KSEB for all deposit works are produced on local verification.
2001-02 (plan)	2(1)	2007-08	3.66.3	Amount deposit at KSEB. Electrical Extention at Muttom (uppala)	Utilisation Certificate from KSEB Uppala is produced on local verification
2001-02	2(3)	2007-08	3.66.5	Tank repaire at Nettanige Belloor Grama panchayath	Objection Continues

4-8 Review of Audit.

A- Concise Details:

Total Receipts for the year 2015-16 (including OB)	20,74,30,672/-
Total Payments for the year 2015-16	13,40,71,111/-
Loss in receipts	Nil
Loss in expenditure/ amount disallowed in audit	1,22,020/-
Amount objected in audit	11,79,000/-

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	Surchargeable	
3-1(I)		2077/-	1038.50/- Sri. Joby K. Assistant engineer
			1038.50/- Valson Padihara Purayil, Assistant Executive Engineer
3-1 (II)		3033/-	1516.50/- Sri. Joby K. Assistant engineer
			1516.50/- Valson Padihara Purayil, Assistant Executive Engineer
3-1(III)		2077/-	1038.50/- Sri .Joby K. Assistant engineer
			1038.50/- Valson Padihara Purayil, Assistant Executive Engineer
3-1(IV)		1909/-	945.50/- Sri .JobyK. Assistant engineer
			945.50/- Valson Padihara Purayil, Assistant Executive Engineer
3-2		7,530/-	3,765/- Sri .JobyK. Assistant engineer
			3,765/- Valson Padihara Purayil, Assistant Executive Engineer
3-3		4,928/-	2,464/- Sri.Joby K .Assistant engineer
			2,464/- Valson Padihara Purayil, Assistant Executive Engineer
3-4		8,675/-	4,337.50 Sri .Joby K. Assistant engineer
			4,337.50 Valson Padihara Purayil, Assistant Executive Engineer
3-5		13,418/-	6,709/- Sri .Joby K. Assistant engineer
			6,709/- Valson Padihara Purayil, Assistant Executive Engineer
3-6		10400/-	5,200/- Sri .Joby K. Assistant engineer
			5,200/- Valson Padihara Purayil, Assistant Executive Engineer
3-7		67973/-	33,986.50 Sri .Joby K. Assistant engineer
			33,986.50 Valson Padihara Purayil, Assistant Executive Engineer
	Total	1,22,020/-	

Details of amount objected in Audit:

Para No.	Amount.	Name and designation of the officer responsible
3-8 (i)	2,00,000/-	Valson Padihara Purayil, Assistant Executive Engineer
3-8(ii)	9,79,000/-	Dr.Jayanthi P Nair CDPO Manjeshwar
Total	11,79,000/-	

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

3-1, 3-2, 3-3, 3-4, 3-5, 3-6, 3-7	Sri .Joby. K	LSGD- Assistant Engineer Manjeshwar Block Panchayat.	Thundil House, Puthanveedu, Ambipoika Post, Kundara,Kollam Pin.691 501
3-1, 3-2, 3-3, 3-4, 3-5, 3-6, 3-7	Sri.Valsan padinharepurayil	LSGD- Assistant Executive Engineer, Manjeshwar Block Panchayat.	Near Mahavishnu Temple, Pallikkunnu, Kannur District

4-9 Audit Reports Pending Settlement

Year of Audit	Name & date Latest reference from this office	No & Paras pending
1997-98	No.LF.KSD6-1099/2014(1)Dt- 10.06.2015	12
1998-99	No.LF.KSD6-1099/2014(2)Dt- 10.06.2015	13
1999-00	No.LF.KSD6-1099/2014(3)Dt- 10.06.2015	5
2000-01	No.LF.KSD6-1099/2014(4)Dt- 10.06.2015	4
2001-02	No.LF.KSD6-1099/2014(5)Dt- 10.06.2015	3
2002-03	No.LF.KSD6-1099/2014(6)Dt- 10.06.2015	2
2003-04	No.LF.KSD6-1099/2014(7)Dt- 10.06.2015	13
2004-05	No.LF.KSD6-1099/2014(8)Dt- 10.06.2015	3
2005-06	No.LF.KSD6-1099/2014(9)Dt- 10.06.2015	1
2006-07	No.LF.KSD6-1099/2014(10)Dt- 10.06.2015	3
2007-08	No.LF.KSD6-1099/2014(11)Dt- 10.06.2015	2
2008-09	No.LF.KSD6-1099/2014(12)Dt- 10.06.2015	7
2009-10& 10-11	No.LF.KSD8-198/2013 Dt 04.06.2013	7

2011-12	No.LF.KSD8-442/2011 27.09.2013	Dt	6
2012-13&13-14	No.LF.KSD6-824/2014 15.01.2015	Dt	15
2014-15	No.KSA.KSD-5/1245/2015 16.12.2015	Dt	7

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

Senior Deputy Director
Kerala State Audit Department,

Annexure 1

AUDIT CERTIFICATE
AUDIT CERTIFICATE

KSA-KSD5/203/2017

Dated:10.04.2017

It is hereby certified that i have audited the Annual Financial Statements of Manjeshwar Block panchayat in Kasaragod district for the year 2015-16 according to section 4 of Kerala Local Fund Audit Act, 1994, and section 215 of Kerala Panchayat Raj Act, 1994 and based on the Auditing standards put forth by the Comptroller and Auditor General of India for the Audit of Panchayat Raj Institutions.

It is also certified that apart from the observations in my Audit report, the Annual Financial Statements of Manjeshwar Block panchayat for the year 2015-16 truly reflects the accounts of receipts and payments of the institution.

Senior Deputy Director
District Audit Office, Kasaragod.

ഓഡിറ്റ് സാക്ഷ്യപത്രം

കെ.എസ്.എ-കെ.എസ്.ഡി-5 /203/2017

കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്
ജില്ലാ ഓഡിറ്റ് കാര്യാലയം കാസറഗോഡ്
E-mail:- doksd.ksad@kerala.gov.in
തീയതി:10.04.2017.

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

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

സീനിയർ ഡെപ്യൂട്ടി ഡയറക്ടർ
കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്
കാസറഗോഡ്