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GOVERNMENT OF KERALA
KERALA STATE AUDIT DEPARTMENT

MANJESHWARAM BLOCK PANCHAYAT
AUDIT REPORT
2016-17

DISTRICT AUDIT OFFICE, KASARAGOD.
e-Mail : doksd.ksad@kerala.gov.in

Registered with AD

No. KSA.KSD-5/1146/2017.

Kerala State Audit Department,
District Audit Office, Kasaragod.
E-Mail: ddlfadksd@gmail.com

Phone :04994256690

DATED: 14.11.2017.

From

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

To

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

Sir,

Sub: Manjeshwaram Block Panchayat- Audit Report for the year 2016-17 issued -regarding.

As required in under Section 13 of Kerala Local Fund Audit Act,1994, Rule 18 of Kerala Local Fund Audit Rules 1996 and section 215 (4) of Kerala Panchayat Raj Act 1994, I forward herewith the Audit Report on the accounts of Manjeshwaram block Panchayat for the financial year 2016-17 for favour of further necessary actions as required under Rule 23 (1) of Kerala Local Fund Audit Rules, 1996.

Special attention is invited to Paras in Part 3 para 3-1,3-2,3-5,3-7 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 Block 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 Block 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
District Audit Office, Kasaragod.

Copy to :

1. The Director of Kerala State Audit Department, Tvpm (through e-mail).
- 2.The Assistant Development Commissioner (General), Kasaragod..
3. Office copy.

No. KSA.KSD-/5/1146/2017

Dated: 14.11.2017

AUDIT REPORT ON THE ACCOUNTS OF MANJESHWARAM BLOCK PANCHAYAT IN KASARAGOD DISTRICT FOR THE YEAR 2016-17

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

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

in audit . Withdrawals from various accounts were also verified from 01.04..2016 to 31.03.2017.

The defects noticed in audit have been brought to the notice of the Block Panchayat through Audit Enquiries. 8 Audit Enquiries were served but no reply was received. On the basis of the Audit Enquiries and the discussion in the Exit Conference only important observations are incorporated in this Report. Follow up actions on the Audit Enquiries not included in the Audit Report has also to be take by the Panchayat.

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

(A). Details of Audit Conducted.

Name and Designation of the Officer who conducted the audit: C.Y. Salim. Senior Deputy Director

Time taken for audit	26.10.2017 to 03.11.2017.
Name and designation of auditors who conducted the audit	Sri.Gopala Krishna Naik P, Audit officer .
	Sri.Vinoth Kumar C, Assistant Audit Officer.
	Sri.Yadava Kumara C.H, Assistant Audit Officer.

(B). Executive Authorities.

President	Sri. A.K.M. Ashraf	01.04.2016 to 31.03.2017
Secretary	Sri.Abdulla. K.	01.04.2016 to 31.03.2017

Implementing Officers.

Designation	Name	Period
Assistant Engineer	Sri.Joby .K	01.04.2016 to 31.03.2017
Assistant Director ofAgriculture	Sri.Abbocker. D.	01.04.2016 to 31.03.2017
Child Development Project Officer	Smt.Jayanthi. P. Nair	01.04.2016 to31.03.2017
Scheduled Caste Development Officer	Sri.Thirumalesh. P.K	01.04.2016to 31.03.2017
Medical Officer (Alopathy) Mangalpady	Dr.Rajesh. S.R.	01.04.2016 to 31.03.2017
Medical Officer Alopathy Manjeshwaram	Dr.Shina. R.	01.04.2016 to 31.03.2017

Dairy Extention Officer	Sri.Anju Kurian	01.04.2016 to 31.03.2017
Tribal Extention Officer	Smt.Dhanalakshmi M	01.04.2016 to 31.03.2017

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1. Audit Certificate

2.Receipts and payments Statement 2016-17

3.Income and Expenditure Statement 2016-17

4.Balance Sheet as on 31.03.2017.

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1-1 Budget.

The budget for the year 2016-17 was approved by the panchayat committee as per resolution No.111/2015-16 dated 01.03.2016 . The anticipated receipts and payments as per the budget were as

follows.

Opening Balance	Nil
Anticipated Receipts	22,81,98,000/-
Total	22,81,98,000/-
Anticipated Payments	22,21,21,000/-
Closing Balance	60,77,000/-

As the Budget was prepared in single entry basis and the A.F.S. 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 2016-2017 was submitted to audit on 06.07.2017. The statutory time limit for the submission of A.F.S.to Audit has been complied with by the Panchayat.

1-3 Details of certification of Annual Financial Statement.

Year	Date of certification	Type of certificate
2016-2017	30.10.2017	Attached Annexure I

Defects noticed in the AFS are detailed below.

I) Closing balance of Treasury TSB Account No 14/2 do not agree with actuals.

As per the A.F.S. Closing balance of Treasury T.S.B. Account No. 14/2 is ₹ 64,64,872/-. But as shown below the actual closing balance of the account is ₹ 64,17,537/ .

Opening balance	₹ 50,00,896/-
Receipt during 2016-2017	₹ 41,29,178/-
Total	₹ 91,30,074/-
Payments made during 2016-2017	₹ 27,12,537/-
Closing balance as on 31.03.2017	₹ 64,17,537/-
Reconciliation with Treasury accounts	
Closing balance as on 31.03.2017 as per Treasury statement.	₹ 64,20,841/-
Less uncashed cheque (No. 68325/10.03.2017)	₹ 3,304/-

Closing balance as on 31.03.2017	₹ 64,17,537/-
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The difference in closing figure in the A.F.S. needs to be rectified.

II) I.A.Y. housing loan account is not incorporated in the A.F.S.

Transactions in the bank account for I.A.Y. housing scheme loan (Account No. I.A.Y. 1/2013-14 in the name of Secretary of Manjeshwara Block panchayat at Manjeshwara service Cooperative bank) is not seen incorporated in the A.F.S.

III) Secured loan amount shown in the balance sheet do not agree with loan account.

As per Schedule B5 of the balance sheet secured loan from cooperative bank as on 31.03.2017 is ₹ 52,80,276/-. But as per the bank pass book of IAY housing scheme loan (Account No. I.A.Y. 1/2013-14) outstanding loan amount as on 31.03.2017 is ₹ 53,05,732/-. The difference is to be explained.

IV) Details of other liabilities not furnished.

As per Schedule B9 of the balance sheet there exist a liability of ₹ 62,96,255/-(code350800199) under the head other creditors and ₹ 40,46,709/-(code 350800299) under the head other liabilities, but the details of these liabilities were not produced for verification.

The Income and Expenditure Account, Receipt and Payment account and the Balance Sheet for the year 2016-17 which were subjected to audit are appended to this report.

1-4 Financial Position.

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

Opening balance	7,33,59,561/-
Receipts	9,51,26,445/-
Total	16,84,86,006/-
Payments	11,19,14,275/-
Closing Balance	5,65,71,731/-

1-5 Utilization of Fund

Fund	Opening balance	Allotment During 2016.17	Total	Amount Utilised	Amount lapsed	Percentage of utilization
Development Fund-General	0	3,80,20,139/-	3,80,20,139/-	2,70,37,611/-	1,09,82,528/-	71%
Development Fund- S.C.P.	0	75,91,401/-	75,91,401/-	73,06,245/-	2,85,156/-	96%
Development Fund -T.S.P.	0	34,93,905/-	34,93,905/-	33,45,905/-	1,48,000/-	95%

Maintenance Fund - Non Road	0	59,36,499/-	59,36,499/-	26,56,780/-	32,79,719/-	44.7%
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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
98	7,33,17,353/-	79	4,12,66,069/-	Nil	19	79	81%

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	3,67,34,641/-	18	2,21,32,311/-	60%
2	Assistant Engineer.	47	2,48,47,512/-	29	89,93,475/-	36.19%
3	Assistant Director Agriculture	2	48,65,000/-	2	36,48,750/-	75%
4	C.D.P.O.	6	25,15,200/-	6	23,51,978/-	93%
5	Medical Officer, Alopathy	21	33,55,000/-	20	31,41,902/-	94%
8	Dairy Extension Officer	1	5,00,000/-	1	5,00,000/-	100%
9	S.C.Development. Officer	2	3,75,000/-	2	3,72,653/-	100%
10	Tribal Extension Officer	1	1,25,000/-	1	1,25,000/-	100%
	Total	98	7,33,17,353/-	79	4,12,66,069	56%

The poor percentage(36.19%)in expenditure by the Assistant engineer is brought to notice.

1-7 Own fund.

Progress in the own revenue of the Block panchayat is given below.

Item	Previous year	This year	Difference
Tax revenue	Nil	Nil	
Non- tax revenue	Nil	70,000	70,000
Other Revenue	Nil	Nil	
Total	Nil	70,000	70,000

1-8 Cash verification.

The verification of cash balance as required under Section 6(4) of the Kerala Local Fund Audit Act, 1994 was conducted on 26.10.2017 at 11.00 A.M. in the presence of the accountant and the Secretary.

1-9 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	01.08.2010 to 28.02.2015	N0.OA (HQ) 115/12-448/14-15/5 Dt 01.04.2015

PART 2

Audit Observations on Receipts Accounts

NIL

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3-1 Projects were not implemented timely-₹1.47 Crores lapsed during the year 2016-17.

During the year 2016-2017, as detailed below, a total sum of ₹ 5,50,41,944/- was allotted to the Block Panchayat by the State Government under Development fund and Maintenance grant for carrying out the developmental activities effectively. Out of the earmarked fund sanctioned to the Block Panchayat, ₹ 4,03,46,541/- was spent by the institution during the year and the unspent balance of ₹ 1,46,95,403/- lapsed during the close of the financial year.

Fund	Allotted	Spent	Lapsed	Percentage of utilization
Development Fund – General	3,80,20,139	2,70,37,611	1,09,82,528	71.11%
Development Fund-S.C.P.	75,91,401	73,06,245	2,85,156	96.24%
Development Fund – T.S.P.	34,93,905	33,45,905	1,48,000	95.76%
Maintenance Fund-Non Road	59,36,499	26,56,780	32,79,719	44.75%
Total	5,50,41,944	4,03,46,541	1,46,95,403	73.30%

Total number of projects approved for the year 2016-17 was 98, out of this 79 projects were implemented during the year, which account for only 81% of the total numbers. In the case of public works the number of projects have to be implemented was 47, out of which only 29 projects were only implemented. As per the approved project a sum of ₹ 2,48,47,512/- was earmarked for the implementation of public works, but the actual expenditure in this field was only ₹ 89,93,475/-. The poor percentage in (36.19%) in expenditure by the Assistant Engineer is brought to notice. The 29 projects implemented by the Assistant Engineer includes 6 projects to which expenditures were made only for the purchase of bitumen. These road tarring works could not be completed in the financial year due to the delay in purchase of bitumen. Delay in purchase of bitumen also brought down the percentage in expenditure. The poor percentage in expenditure by the Secretary (60%) and Assistant Director of Agriculture (54%) was another factor which brought down the percentage in expenditure which ultimately led into the lapse of fund.

The lapse in implementation of projects timely has resulted in to the lapse huge amount sanctioned for expansion development and maintenance. All the projects to be implemented by the Block Panchayat were formulated based on the priority of the public interest . These projects are submitted to the Block Panchayat for fulfilling the basic needs of the public.Hence the lapse in executing these projects tant amounts to evasion of social responsibility. Hence, action may be initiated to utilize the entire amount sanctioned with the cooperation of public, working groups, implementing officers and employees of the Block Panchayat.

3-2 Interlock paving work done in CHC Mangalpady pavement cracked due to the poor quality in work.

Implementing Officer – Assistant Executive Engineer.

During the year 2016-17, construction of an open stage and completion of the interlocking work of the front yard of the C.H.C. Mangalpady were done by the Block Panchayat. Total amount expended for the work comes to ₹ 5,17,209/-. Details of the work is given below.

Project No.	SO.104/16(MangalpadyC.H.C.interlock completion and open stage)
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Estimate	₹ 6,00,000/- (Maintenance Fund- Non- Road)		
T.S. No.	No. AEE/MJR/BLK/175/15-16 dated 19.09.2015 of the Assistant Executive Engineer, L.S.G.D. Sub Division, Manjeshwara.		
Name of contractor	A. Amoo.		
Quated rate	10.15% below of the estimate rate		
M. book No.	46/2016-17		
Total Value of work done	₹ 5,17,209/-		
Details of amount paid to the contractor.	Treasury Bill No, date.	Gross amount of the bill.	Net amount paid.
	02/16-17 dated 30.09.2016	₹ 5,17,209/-	₹ 4,86,177/-

Detailed estimate of this work was prepared based on DSR 2014 (with cost index 30.48%). The estimate consisted of 17 items of works, in which item number 17 was "Flooring interlock block paving conveyance and labour charges etc, complete" and the amount provided in the estimate for this item was ₹ 1,44,385/- (166.72 m² @ ₹ 866.03/m²).

As per the measurements recorded in the M. Book (vide page number 21) quantity of work done vide item no 17 is 163.21 m². (Vide page 8 of M. Book) the contractor of the work was paid a sum of ₹ 1,26,988/- (163.21 m²@ ₹ 866.03/m² = ₹ 1,41,345/- after effecting 10.15% tender deduction ₹ 1,26,988/-) for this item of work. As per the M book, the work was completed on 18.04.2016.

Audit team and the Overseer of the L.S.G.D. Sub Division of the Block Panchayat visited the work site on 02.11.2017, for the physical verification of the interlock paving work done. On verification of the site it is noticed that, the interlock cobbles are laying apart from each other and is causing difficulties to the pedestrians. It is also noticed that in some areas the sand used for filling washed away during rainfall. Pathetic condition of the front yard of the hospital is brought to the notice of the Block Panchayat committee. Necessary steps may be taken to reset the cobbles at the risk and cost of the contractor. An enquiry by a competent authority regarding the poor quality in work may also be conducted.

In this work rate for the item of work 'flooring interlock block paving' was arrived based on the observed data shown below.

	Flooring with interlocking cobbles 60mm thick (premium) minimum strength 4kg/cm ² over a bed of 6mm metal filling in 50 mm average thick and compacting using earth hammer/compacting machine hand operated including cost and conveyance of all materials, labour charges, pointing edges etc complete.				
Code	Description	Unit	Quantity	Rate ₹	Amount ₹

MATERIAL					
MR	Interlocking cobbles 60mm thick (premium) minimum strength 4kg/c m ² including 5% wastage.	sqm	1.05	450.00	472.50
298	Stone Aggregate (Single size) : 06 mm nominal size	cum	0.05	1140.00	57.00
2202	Carriage of stone aggregate 06 mm nominal size	cum	0.05	106.49	5.32
	Cost of coloured cement, edge pointing	L S	25.00	1	25.00
	Hire of machine	L S	60.00	1.00	60.00
LABOUR					
123	Mason 1 st class	day	0.06	435.00	26.10
115	Coolie	day	0.06	329.00	19.74
114	Beldars- compaction	day	0.06	329.00	19.74
TOTAL					685.40
Market rate					472.50
Total (A)					472.50
Total excluding Market rate					212.90
Add 1% water Charges					2.13
Total (B)					215.03
Total (A) +1.3048x (B)					753.07
Add CPOH @ 15%					112.96
Total cost for 1 sqm (with CP&OH)					866.03

Delhi Schedule of rates 2014 includes item for laying 60mm thick interlock blocks. Code 16.68 in D.S.R. (Providing and laying 60 mm thick factory made cement concrete interlocking paver block of M -30 grade made by block making machine with strong vibratory compaction, of approved size,

design & shape, laid in required colour and pattern over and including 50 mm thick compacted bed of coarse sand, filling the joints with fine sand etc. all complete as per the direction of Engineer-in-charge) is for laying 60mm thick interlock blocks. The rate for doing 1 m² of 60 mm thick interlock blocks as per Code 16.68 with cost index 30.48% comes only ₹ 785.75. But as per the observed data prepared for the work the rate for paving 1m² of 60 mm thick interlock blocks is ₹ 866.03. In this work, if the rate provided in DSR were taken into account for paving interlock blocks, the work could have been completed with a cost of ₹ 1,15,225/- (163.21 m²@ ₹ 785.75/m² = ₹ 1,28,242/- after effecting 10.15% tender deduction ₹ 1,15,225/-). Hence, adopting observed data for interlock paving work has resulted in an excess expenditure of ₹ 11,763/- (₹ 1,26,988 - ₹ 1,15,225), which needs explanation. An Audit enquiry bearing number 4 was served to the Assistant Executive Engineer on 03.11.2014 for seeking explanation for the above irregularities, but no reply was furnished. In this circumstance ₹ 5,17,209/- expended for the work is held under objection.

3-3 Marika S.C colony road tarring work- tarring work executed by using VG 30 graded bitumen but rate admitted for VG 10 Grade bitumen - Loss to the Block Panchayat.

Implementing Officer – Assistant Engineer.

The rate provided in the estimate for the bituminous items of the work “Marika S.C colony road tarring work” was applicable to VG-10 graded bitumen. But the contractor of the work has executed the tarring works by using VG-30 graded bitumen. Though the contractor has carried out the work by using VG-30 graded bitumen he was paid the rate provided in the estimate (ie, rate for VG-10 graded bitumen), which has resulted in an excess payment of ₹18,473/- Details of the work is given below.

Project No.	S.O. 6/17 (Marika S.C. colony road tarring in Paivalike Grama Panchayat)		
Estimate	₹ 5,00,000/- (Development fund S.C.P.)		
T.S. No.	No. AEE/MJR/163/15-16 dated 19.09.2015 of the Assistant Executive Engineer, L.S.G.D. Sub Division, Manjeshwara.		
Name of contractor	P. Hassinar, Rose Residence, Perla.		
Quated rate	17% below of the estimate rate		
M. book. No.	01/2016-17		
Total Value of work done	₹ 4,12,841/-		
Details of amount paid to the contractor	Treasury Bill No, date.	Gross amount of the bill.	Net amount paid.
	05/16-17 dated 25.03.2017	₹ 4,12,841/-	₹ 3,88,071/-

Detailed estimate of the work "Marika S.C colony road tarring" was prepared based on D.S.R. 2014 (with cost index 30.48%), consisted of 10 items of works. The work was executed through tendering. Details of tarring work has to be done as per the estimate is as follows.

Item	Description of work	Quantity	Rate	Amount provided
7	Providing and applying tack coat using hot straight run bitumen of grade VG-10 on WBM surface @ 0.75Kg/sqm (Code 16.30.1)	483/sqm	70.13/sqm	33,872.79
8	2cm premix carpet surfacing with VG-10 grade bitumen (Code 16.32.1)	483/sqm	226.06/sqm	1,09,186.98
9	Providing and laying seal coat using VG-10 grade bitumen (Code 16.41)	483/sqm	130.94/sqm	63,244.02

Quantum of work done as per the M book is as follows.

Item	Description of work	Quantity	Rate	Value of work done	Page number in M. book
7	Providing and applying tack coat using hot straight run bitumen of grade VG-10 on WBM surface @ 0.75Kg/sqm (Code 16.30.1)	483/sqm	70.13/sqm	33,873	14
8	2cm premix carpet surfacing with VG-10 grade bitumen (Code 16.32.1)	483/sqm	226.06/sqm	10,91,867	15
9	Providing and laying seal coat using VG-10 grade bitumen (Code 16.41)	483/sqm	130.94/sqm	63,244	16

As per the estimate of this work, the tarring works such as Tack Coat (Code No.16.30.1), 2cm Chipping Carpet (Code No.16.32.1) and Seal Coating (Code. No.16.41) has to be carried out by using VG-10 graded bitumen. The rate provided in the estimate for the above mentioned tarring items of work was applicable to VG-10 graded bitumen (ie, ₹ 50,600/MT). But the contractor of the work has executed the tarring works by using VG-30 graded bitumen. Contractor of the work purchased 10 barrels of VG-30 graded bitumen worth ₹ 56,020/- from SIDCO, Kasaragod vide invoice number RMDKSD/F8/003 dated 07.12.2016 (copy of the bill is seen in the work file). As per DSR the rate for VG.30 Graded bitumen is ₹ 41,000/MT. Though the contractor has carried out the works by using VG-30 graded bitumen he was paid the rate provided in the estimate (ie, rate for VG-10 graded bitumen), which has resulted in an excess payment of ₹ 18,473/- as detailed below.

The rate admitted and admissible for the items of work 16.30.1 (Tack coat), 16.32.1 (2cm Chipping Carpet) and 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	50,600	3,795	-	-	-	-
2211	Carriage of tar	Tonne	0.075	106.49	7.99	Tonne	0.075	106.49	7.99
7309	Paving Asphalt-VG-30	-	-	-	-	Tonne	0.075	41,000	3075
16.30.1	Amount as per other items in Code 16.30.1.				823.33				823.33
	Total				4,626.32				3,906.32
	1 % watering charges				46.26				39.06
	Total				4,672.58				3,945.38
	Add CPOH @ 15%				700.89				591.81
	Cost of 100 sqm				5373.47				4537.19
	Cost for 1 sqm				53.75				45.40
	Including Cost Index 1.3048				70.13				59.23
	Hence for 1 sqm				70.13				59.23

16.32.1	2cm premix carpet surfacing with VG-10 grade bitumen (Details for 100 sqm)
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Code	Description	Admitted rate.				Admissible rate.			
		Unit	Quantity	Rate	Amount	Unit	Quantity	Rate	Amount
2916	Paving Asphalt-VG-10	tonne	0.144	50,600	7,286.40	-	-	-	-
2211	Carriage of tar	Tonne	0.144	106.49	15.33	Tonne	0.144	106.49	15.33
7309	Paving Asphalt-VG-30	-	-	-	-	Tonne	0.144	41,000	5,904
16.41	Total amount as per Code 16.32.1				7614.09				7,614.09
	Total				14915.82				13,533.42
	1% watering charges				149.16				135.33
	Total				15,064.98				13,668.8
	Add CPOH @ 15%				2259.75				2050.32
	Cost of 100 sqm				17324.73				15719.12
	Cost for 1 sqm				173.25				157.20
	Including Cost Index 1.3048				226.06				205.11
	Hence for 1 sqm				226.06				205.11

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	50,600	4,958.50	-	-	-	-
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	Total amount for other items as per code 16.41				3,672.53				3,672.53
	Total				8,641.47				7,700.97
	1 % watering charges				86.41				77
	Total				8,727.88				7,777.97
	Add CPOH @ 15%				1309.18				1166.69
	Cost of 100 sqm				10037.06				8944.66
	Cost for 1 sqm				100.35				89.45
	Including Cost Index 1.3048				130.94				116.71
	Hence for 1 sqm				130.94				116.71

Details of excess payment in this work is as follows.

Item No	Code & Discription of item	Rate allowed	Admissible rate	Excess rate	Excess amount paid
7	16.30.1- Providing and applying Tack coat on bituminous surface @ 0.75Kg/sqm-	70.13/sqm	59.23/sqm	10.9/sqm	483 sqm X 10.9 sqm = ₹ 5,265/-
8	16.32.1- 2cm premix carpet	226.06/sqm	205.11/sqm	20.95/sqm	483sqmX20.95sqm= ₹10,119/-
9	16.41- Providing and laying seal coat	130.94/sqm	116.71/sqm	14.23/sqm	483 sqmX14.23 sqm= ₹ 6,873/-
				Total	₹ 22,257/-
				(-) 17% Tender below	₹ 3,784/-
				Excess amount paid	₹ 18,473/-

Excess payment made due to the admittance of rate for VG-10 Graded bitumen to the work which was executed using VG- 30 Graded bitumen amounting ₹ 18,473/- needs to be recovered from the Assistant Engineer, who supervised and prepared the bill of the above road works.

(The matter was brought to the notice of the implementing officer vide Audit Enquiry No. 5 dated 03.11.2017, but no reply was furnished).

3-4 Advance made to oil companies for the purchase of bitumen and emulsion-₹ 10,961/- Remains with the companies as balance.

As directed in Government Circular No.114/DA1/2017/LSGD dated 27.02.2017, during the year 2016-17, Assistant Executive Engineer has drawn total sum of ₹ 4,20,452/- from various funds for the purchase of bitumen as detailed below.

Sl No	Name of work	Voucher No/Date	Amount	Fund
1	Tarring of Pachilampra-Korikkar road in Mangalpdy Garma Panchayat (Project No SO 77/17)	90/28.03.2017	74,658/-	Development fund- General
2	Tarring of Kalimeenja Anganwady road in Vorkady Garma Panchayat (Project No SO 96/17)	91/28.03.2017	62,215/-	Development fund- General
3	Tarring of Abrala Chandooty road in Meenja Garma Panchayat (Project No SO 70/17)	92/28.03.2017	74,659/-	Development fund- General
4	Tarring of Hiranya to Bayarpadavu road in Paivalike Garma Panchayat (Project No SO 72/17)	93/28.03.2017	73,918/-	Development fund- General
5	Tarring of Kajur to Padybail Heroor road in Mangalpdy Garma Panchayat (Project No SO 74/17)	94/28.03.2017	61,084/-	Development fund- General
6	Tarring of Shedrampady GK Nagar road in Puthike Garma Panchayat (Project No SO 71/17)	95/28.03.2017	73,918/-	Development fund- General
		Total	₹4,20,452/-	

The amount thus drawn was transferred to the Special TSB account of the Block Panchayat Secretary on 30.03.2017 (STSB Account No 799011400001639 at Manjeshwaram Sub Treasury). On 31.03.2017 the amount credited to the above mentioned Special TSB account was transfer credited to the account for handling the General Purpose fund of the Block Panchayat (STSB Account No 7720061400000002 at Manjeshwaram Sub Treasury). Since the bitumen required for the Block Panchayat has to be purchased from MRPL Mangalore, for making the transactions more convenient on 18.04.2017 a sum of ₹ 4,19,082/- has been transferred from this account (vide Cheque No No 683846 dated 17.04.2017) to the bank account of the Secretary (Account No 57052124423, at SBI Manjeshwar branch). The balance amount of ₹ 1,370/- still remains in the Treasury the account for handling the General Purpose fund.

The Secretary of the Block Panchayat paid sum of ₹ 4,19,082/- as detailed below to the oil

companies being the advance for the purchase of bitumen and emulsion required for the road works in the Panchayat.

Date of RTGS fund transfer.	Amount.	Perticulers of payment.
18.04.2017	₹2,21,069/-	Paid to MRPL, Mangalore being the cost for 39 drums of VG-30 grade bitumen.
18.04.2017	₹ 1,98,013/-	Paid to Hindustan Colas Pvt Ltd, Mangalore being the cost for 4 drums of RS1 Emulsion and 14 drums of SS1 Emulsion
Total	₹ 4,19,082/-	

These advances were made by the Secretary on 18.04.2017, meanwhile the price of petroleum products were slightly decreased and the Block Panchayat was able to get these materials at a total cost of ₹ 3,93,701/-as detailed below.

Name of firm.	Bill No & date	Details of articles supplied.	Bill Amount	Amount paid by the panchayat	Balance
Mangalore Refinery and Petrochemicals Ltd, Mangalore.	DPO1/96 /CS/PO/2017 dt 27.04.17	19 drums VG-30 bitumen	₹1,00,675/-		MRPL, Mangalore has refunded the balance amount of ₹ 14,420/- to the Block Panhayat on 18.08.2017.
	DPO1/97 /CS/PO/2016 dt 28.04.17	20 drums VG-30 bitumen	₹1,05,974/-		
		Total	₹ 2,06,649/-	₹ 2,21,069/-	
Hindustan Colas Pvt Ltd, Mangalore	4103010513 dt 29.04.17	2 drums RS1Emulsion	₹ 14,150/-		
	4103010526 dt02.05.17	2 drums RS1Emulsion	₹ 14,227/-		
	4103010512	7 drums SS1Emulsion	₹ 79,092/-		

	dt 29.04.17				
	4103010529 dt 02.05.17	7 drums of SS1Emulsion	₹ 79,583/-		
		Total	₹ 1,87,052/-	₹ 1,98,013/-	₹ 10,961/
	Total amount remaining with the oil companies				₹ 10,961/-

The advance made by the Block Panchayat to the extend of ₹ 10,961/- is remaining as unutilized with the Hindustan Colas Pvt Ltd. Hence, immediate steps may be initiated to recover the pending advance back from Hindustan Colas Pvt Ltd and credit the same to the consolidated fund.

₹ 14,420/- refunded by the MRPL, Mangalore is seen credited to the Treasury Account for handling the General Purpose Fund. The unspent balance in the fund drawn and transferred by the Assistant Executive Engineer to the Secretary amounting to ₹ 1,370/- is also remains in the same TSB account. These amount may also be transferred to the consolidated fund.

3-5 IAY-(Indira Awas Yojana)-63 houses remains incomplete

Implementing officer Secretary

On verification of the files and registers related to IAY house construction project, a total of 63 houses were noticed pending completion as on 03.11.2017. This includes houses, the construction of which started as early as 2010 also. As these houses remain incomplete, an expenditure Rs.78,40,076/- remains unfruitful as on 03.11.2017. Hence immediate attention of Block Panchayat committee is invited to the matter. Earliest actions have to be taken to complete the construction of these houses. The details of incomplete houses are furnished below.

Sl. No.	Name of Beneficiary	Category	Grama panchayat	Unit Cost	Amount Paid	Balance to be paid
1	Sujatha	S/C	Enmakaje	1,00,000/-	50,000/-	50,000/-
2	Sundari	S/C	Enmakaje	2,00,000/-	24,250/-	1,75,750/-
3	Janaki	S/C	Enmakaje	2,00,000/-	1,40,000/-	60,000/-
4	Madaru	S/C	Enmakaje	2,00,000/-	1,40,000/-	60,000/-

5	kamala	S/C	Enmakaje	2,00,000/-	24,250	1,75,750/-
6	Sujatha	S/C	Enmakaje	2,00,000/-	60,000/-	1,40,000/-
7	Pushpa	S/C	Enmakaje	2,00,000/-	1,00,000/-	1,00,000/-
8	Devaki	S/C	Enmakaje	2,00,000/-	1,00,000/-	1,00,000/-
9	Babu	S/C	Enmakaje	2,00,000/-	60,000/-	1,40,000/-
10	Prema	S/C	Enmakaje	2,00,000/-	60,000/-	1,40,000/-
11	Devaki	S/C	Enmakaje	2,00,000/-	1,39,500/-	60,500/-
12	Supriya	S/C	Enmakaje	2,00,000/-	1,21,000/-	79,000/-
13	Akkamma	S/C	Enmakaje	2,00,000/-	60,000/-	1,40,000/-
14	Vanitha	S/T	Enmakaje	2,50,000/-	1,17,000/-	1,33,000/-
15	Geetha	S/T	Enmakaje	2,50,000/-	1,17,000/-	1,33,000/-
16	Jayanthi	S/C	Enmakaje	2,00,000/-	1,02,000/-	98,000/-
17	Girija	S/C	Enmakaje	2,00,000/-	1,02,000/-	98,000/-
18	Saraswathi	S/T	Enmakaje	2,50,000/-	75,000/-	1,75,000/-
19	Chandrika	S/C	Enmakaje	2,00,000/-	60,000/-	1,40,000/-
20	Parmale	S/C	Enmakaje	3,00,000/-	1,79,500/-	1,20,500/-
21	Sharada	S/T	Enmakaje	3,50,000/-	1,75,000/-	1,75,000/-
22	Neela	S/T	Enmakaje	3,50,000/-	1,75,000/-	1,75,000/-
23	Sundari	S/T	Enmakaje	3,00,000/-	59,000/-	2,41,000/-
24	Laxmi	S/T	Enmakaje	3,50,000/-	1,75,000/-	1,75,000/-

25	Devaki	S/T	Enmakaje	3,50,000/-	59,500/-	2,90,500/-
26	Sundari	S/T	Enmakaje	3,50,000/-	59,500/-	2,90,500/-
27	Beepathimma	Genaral	Enmakaje	2,00,000/-	59,500/-	1,40,500/-
28	Saraswathi	S/T	Enmakaje	3,50,000/-	3,32,143/-	17,857/-
29	Sarojini	S/T	Enmakaje	3,50,000/-	2,25,000/-	1,25,000/-/-
30	Chaniyaru	S/C	Enmakaje	3,00,000/-	2,69,833/-	30,167/-
31	Assas mery	Genaral	Enmakaje	2,00,000/-	59,500/-	1,40,500/-
32	Zainaba	Genaral	Vorkady	2,00,000/-	1,81,900/-	18,100/-
33	Yashoda	S/C	Vorkady	2,00,000/-	1,79,500/-	20,500/-
34	Reshma	Genaral	Vorkady	2,00,000/-	1,02,000/-	98,000/-
35	Yamuna	S/C	Paivalike	2,00,000/-	1,40,000/-	60,000/-
36	Sumathi	S/C	Paivalike	2,00,000/-	1,37,500/-	62,500/-
37	Shanthakumari	S/C	Paivalike	2,00,000/-	1,40,000/-	60,000/-
38	Sheela	S/C	Paivalike	2,00,000/-	1,39,500/-	60,500/-
39	Beepathimma	Gen	Paivalike	2,00,000/-	97,500/-	1,03,000/-
40	Kamala CH	S/C	Paivalike	3,00,000/-	1,99,500/-	1,00,500/-
41	Bhageerathi	S/C	Puthige	2,00,000/-	1,36,200/-	63,800/-
42	Geetha	S/C	Puthige	2,00,000/-	1,79,500/-	20,500/-
43	Shakunthala	S/C	Puthige	2,00,000/-	1,39,500/-	60,500/-
44	jayanthi	S/C	Puthige	2,50,000/-	1,75,000/-	75,000/-

45	Shashikala	S/C	Puthige	2,00,000/-	1,39,500/-	60,500/-
46	Mamatha	S/C	Puthige	2,00,000/-	1,39,500/-	60,500/-
47	Fathimat thahira	Gen	Puthige	2,00,000/-	1,39,500/-	60,500/-
48	Jayashree	S/C	manjeshwar	2,00,000/-	60,000/-	1,40,000/-
49	Hemalatha	S/C	Manjeshwar	2,00,000/-	60,000/-	1,40,000/-
50	Choma	S/C	Meenja	1,00,000/-	30,000/-	70,000/-
51	Bagi	S/C	Meenja	2,00,000/-	1,80,000/-	20,000/-
52	Beepathima	Gen	Meenja	2,00,000/-	1,02,000/-	98,000/-
53	Shoba A	S/C	Meenja	2,00,000/-	1,02,000/-	98,000/-
54	madavi	S/C	Meenja	2,00,000/-	1,39,500/-	60,500/-
55	Kamala	S/C	Mangalpady	2,00,000/-	1,39,500/-	60,500/-
56	Latha	S/C	Mangalpady	2,00,000/-	1,39,500/-	60,500/-
57	Kalyani	S/C	Mangalpady	2,00,000/-	59,500/-	1,40,500/-
58	pushpa	S/C	Mangalpady	2,00,000/-	1,52,500/-	47,500/-
59	Sujatha	Gen	Mangalpady	2,00,000/-	1,19,500/-	80,500/-
60	Kadeejatkubra	Gen	Mangalpady	2,00,000/-	99,500/-	1,00,500/-
61	Devaki	S/C	Mangalpady	2,00,000/-	60,000/-	1,40,000/-
62	Girija	S/T	Enmakaje	3,50,000/-	275,000/-	75,000/-
63	Geetha	S/T	Enmakaje	3,50,000/-	2,75,000/-	75,000/-
				Total	78,40,076/-	

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3-6 Beds Purchased for anganwadi children not distributed fully.

Implementing Officer- Child Development Project Officer.

On verification of the project implemented by the C.D.P.O. it is seen that an amount ₹ 4,00,000/- is withdrawn from the treasury (bill no:5/16-17 dated 27/03/2017) and paid to coir board showroom near Vadakke bus stand, Thrissur being the cost of 330 beds. Out of 330 beds purchased only 200 were distributed to various anganwadi centers, remaining 130 beds are stored at Pachilampara anganawadi centre near Uppala. The matter is brought to the notice of the Block Panchayat committee. Necessary steps may be taken to distribute the beds to the concerned anganwadies. In this regard an audit enquiry (No.1 dated 03.11.2017) were served to the implementing officer seeking explanations for the delay in distributing the beds, but no reply was received. Hence ₹ 4,00,000/- expended for the project is held under objection.

3-7 Medicines and medical equipments to C.H.C. Mangalpady - not supplied.

Implementing Officer- Medical Officer C.H.C, Mangalpady.

On verification of the projects implemented by the Medical Officer C.H.C. of Mangalpady, following the amounts were seen paid to Managing Director, Kerala Medical Service Corporation, Thiruvananthapuram for the purchase of medicine and medical equipments. But Kerala Medical Service Corporation has not supplied medicine and medical equipments till date of audit. Necessary steps may be initiated to make available all the medicines without further delay. (Audit Enquiry No 2 Dt.03.11.2017)

SI. No.	Project No.	Bill no. date	Purpose	amount
1	SO.36/16-17	6/16-17. dt.31/03/2017	Purchase of refrigerator	40,655
2	SO.37/16-17	3/16-17 dt.31/03/2017	Purchase A.C. for medical store room	59,379
3	SO.38/16-17	2/16-17. dt.15/12/2016	Purchase of medicine	2,00,000
4	SO.79/16-17	4/16-17. dt.15/12/2016	Purchase of fogging machine	1,84,536
5	SO.42/16-17	5/16-17. dt.15/12/2016	Purchase of water purifier	54,520

6	SO.83/16-17	12/16-17. dt.31/03/2017	Purchase of furniture	44,854
			Total	5,83,944

Consequent on non receipt of medicine and equipments amount expended Rs.5,83,944/-is held under objection.

3-8 Utilisation certificates not produced - Amount objected.

Implementing officer-Secretary, Manjeswara Block Panchayat

Project No. S.O. 132/17, Block Panchayat share of A.B.C. programme.

Bill no. & date 14/16-17, 24/01/2017 ₹ 4,00,000/-

During the year 2016-17 a sum of ₹ 4,00,000/- was paid to the Deputy Director (AH), District animal husbandry office, Kasaragod being the Block Panchayat share of A.B.C. programme (Project No. S.O. 132/17). But the utilization certificates of the amount is not produced for audit verification. In the absence of Utilization Certificates, the amount of ₹ 4,00,000/- is objected in Audit (Audit Enquiry No.03 dated 03.11.2017).

3-9 Purchase of Furniture -violation of Tender condition

Project No. 142/17

Name of Project-Furniture to Bandyodu S.C. Colony

Bill No. 2/28.03.2017

Amount.297,653/-

Implimenting Officer - Scheduled Caste Development Officer.

As detailed above a sum of Rs.2,97,653/-was expended by the implementing officer for the purchase of the following funiture from M/S Fidco Enterprises, Kozhikode. These furniture were purchased for Bandyod schedule caste colony community Hall.

Sl No.	Item	Unit price	Quantity	Net Value	Tax amount	Total Amount
1	Plastic Armed Chair	691	200	1,38,200/-	20,039/-	1,58,239/-
2	Plastic VIP Chairs	2,193	15	32,895/-	4,770	37,665/-
3	Steel Alamirah	6,097	1	6,097	884	6,981/-

4	Steel table	2,892	25	72,300	10,484	82,784/-
5	Steel Table	5,233	2	10,466	1,518	11,984/-
					Total	2,97,653/-

These furniture were physically verified by the Audit team on 30.10.2017. On physically verification it was noticed that instead of 15 numbers of plastic VIP chairs worth Rs.2,193/-each, 15 number of ordinary plastic armed chairs were supplied by M/S Fidco, Kozhikode. The maximum possible cost of these ordinary armed plastic chairs would be Rs.850/-.

As per the tender specification and supply order, plastic VIP chairs were to be supplied, but they have supplied ordinary plastic armed chairs. Hence M/S. Fidco enterprices have voilated the tender conditions and supply order by supplying items which are not ordered by the block panchayat. Further the implementing officer has failed to force and ensure the delivery of the right furniture for which order and payment has been made.

The matter was brought to the notice of the implementing officer vide audit enquiry No. 6 dt. 03.11.2017. On the receipt of the enquiry, the implementing officer contacted M/S Fidco, Kozhikode. In reply to the enquiry, the implementing officer vide letter No. 469/12 dt. 06.11.2017, has reported that Fidco has replaced the ordinary chairs with Plastic VIP chairs. In the letter of the implementing officer it is also certified that, he has physically verified the chairs. Strict monitoring is to be conducted and measures to be initiated to avoid this kind of irregularities in future.

ഭാഗം-4

പൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യുവലോകനവും

4-1 Details of fund received for joint venture projects-

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

Name of Institution from which the fund received.	Date of receipt.	Amount.	Name of project.	Expenditure.	Balance.
District Panchayat Kasaragod	09.03.2017	1,96,000/-	P.M.A.Y. (S.C.P.)	1,96,000/-	Nil
District Panchayat Kasaragod	09.03.2017	4,09,500/-	P.M.A.Y.- (T.S.P.)	4,09,500/-	NIL
District Panchayat Kasaragod	09.03.2017	6,44,000/-	P.M.A.Y. (GEN)	4,20,000/-	2,24,000/-
District	09.03.2017	5,60,000	P.M.A.Y.	4,48,000/-	1,12,000/-

Panchayat Kasaragod					
Enmakaje	25.03.2017	1,00,000/-	P.M.A.Y. (S.C.P.)	54,000/-	46,000/-
Enmakaje	25.03.2017	3,25,000/-	P.M.A.Y.-. (T.S.P.)	1,72,500/-	1,52,500/-
Mangalpady	28.03.2017	20,000/-	P.M.A.Y.- (S.C.P.)	0	20,000/-
Mangalpady	28.03.2017	1,20,000/-	P.M.A.Y. (GEN)	60,000/-	60,000/-
Manjeshwara	10.03.2017	80,000/-	P.M.A.Y. (GEN)	60,000/-	20,000/-
Meenja	06.03.2017	1,80,000/-	P.M.A.Y. (GEN)	80,000/-	1,00,000/-
Paivalike	10.03.2017	32,500/-	P.M.A.Y.- (T.S.P.)	0	32,500/-
Paivalike	10.03.2017	80,000/-	P.M.A.Y. (GEN)	40,000/-	40,000/-
Puthige	07.03.2017	1,47,000/-	P.M.A.Y.- (T.S.P.)	1,30,000/-	17,000/-
Puthige	07.03.2017	1,80,000/-	P.M.A.Y. (GEN)	60,000/-	1,20,000/-
Vorkady	23.03.2017	40,000/-	P.M.A.Y.- (GEN)	40,000/-	0

4-2 Deposits made with other agencies/LSGIs-

Nil.

4-3 Details of mobilization advances made.

NIL

4-4 Loan/loan repayment.

Details of repayment on account of loan during the year.

Name of the loan and purpose	Order No. Date	Loan amount	Amount beginning of the year	Amount repaid during the year		Amount outstanding as on 31.03.2017
				Principal	Interest	

E.M.S. House For I.A.Y.	G.O. (M.S.)No.90/13 L.S.G. Dtd.14.03.2013	97,50,000/-Service Co.Op.Bank Manjeshwara	97,50,000/-	44,44,268/-	10,00,456/-	53,05,732/-
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Secured loan amount shown in the balance sheet do not agree with loan account.

As per Schedule B5 of the balance sheet secured loan from cooperative bank as on 31.03.2017 is ₹ 52,80,276/-. But as per the bank pass book of IAY housing scheme loan (Account No. I.A.Y. 1/2013-14) outstanding loan amount as on 31.03.2017 is ₹ 53,05,732/-. The difference is 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 K.S.E.B. for Electric line Extention 1)General-6 works 2)S.C.P.-6 works 3)T.S.P.-4 works	Utilisation Certificate from K.S.E.B. for all deposit works are produced on local verification. Para is under consideration of Local fund Accounts Committee.
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	Valuation certificate produced, Para is under consideration of Local fund Accounts Committee.

				2) Construction of O.D. well Beddodi in kumbdaje	Valuation certificate produced, Para is under consideration of Local fund Accounts Committee.
				3) Construction of O.D. well at Nellithadka	3)R.R. Proceedings started
98-99	2(2)	2007-08	3.66.2	Work not complited 1) Repair of Tank at Badaje	1) Objection continues
				2) Repair of Tank at permuda	2) Writ petition is filed by the convenor .Objection continues
				3) Repair of Tank at panje	3)R.R. Proceedings started
				4)Repair of Tank at kaviyoor	4)Objection continues
				5) Repair of V.C.B. at Urmi	5)Convenor expired. (Application submitted to the Govt.to write off the amount.)
				6)Repair of Tank at kuloor	6)R.R. Proceedings started
				7)Construction at Check dam at pelthadka	7)Objection continues
				8)Irrigation programme at MukkadamKolli I.H.D.P colony	8) Objection continues
				9) Irrigation programme at chennegoli S.C. colony	9)R.R. Proceedings started
				10) Repair of Deepending Pond at Mugari Kandam, Madanadka	10)Objection continues
				11) Repair of tank at Mundithadja	File produced, Para is under consideration of Local fund Accounts Committee.
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. Para is under consideration of Local fund Accounts Committee.
				2) Open well at Karavoor	2.R.R. Proceedings started, Para is under consideration of Local fund Accounts Committee.

				3) Work shed at Thalthaje	3.R.R. Proceedings started, Para is under consideration of Local fund Accounts Committee.
				4) Work shed at Koraga Women Boddodi	4. Convenor remitted the amount,Para is under consideration of Local fund Accounts Committee.
				5) Foot bridge at Gandoli patta	5. Convenor remitted the amount
				6)Pipe line Extension at Priyadarshini I.H.D.P. Colony	6. Convenor remitted the amount, Para is under consideration of Local fund Accounts Committee.
				7) Work shed at Boddodi	7. The work is a repetition of work no.4
				8) O.D. Well at Chooriyadka	8. File obtained and produced before audit, Para is under consideration of Local fund Accounts Committee.
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. The convenor did not encash the amount from Treasury. Non payment certificate produced, Para is under consideration of Local fund Accounts Committee.
				3) Construction of tank at Nadebail	3. R. R. Proceedings started
2000-01 (plan)	2(5)	2007-08	3.66.3	Amount deposit at K.S.E.B. Electrical Extention at Adakkal katte Vorkady	Utilisation Certificate from K.S.E.B. for all deposit works are produced on local verification. Para is under consideration of Local fund Accounts Committee.
2001-02 (plan)	2(1)	2007-08	3.66.3	Amount deposit at K.S.E.B. Electrical Extention at Muttom (uppala)	Utilisation Certificate from K.S.E.B, Uppala is produced on local verification, Para is under consideration of Local fund Accounts Committee.

2001-02	2(3)	2007-08	3.66.5	Tank repara at Nettanige, Belloor Grama panchayat	Objection Continues
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4-8 Review of Audit.

A- Concise Details:

Total receipts for the year 2016-17	₹ 95126445/-
Total payments for the year 2016-17	₹ 111914275/-
Loss in receipts	Nil
Loss in expenditure/ amount disallowed in audit	₹ 18,473/-
Amount objected in audit	₹ 1901153/-

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	
3-3		₹ 18,473/-	Jobby.K, Assistant Engineer
Total		₹ 18,473/-	

Details of amount objected in Audit:

Para No.	Amount.	Name and designation of the officer responsible.
3-2	₹ 5,17,209/-	Jobby, Assistant Engineer
3-6	₹ 4,00,000/-	Jayanthi.P.Nair, Child Development Project Officer.
3-7	₹5,83,944	Dr.Rajesh S.R Medical Officer
3-8	₹ 4,00,000/-	Abdulla K, Secretary.
Total	19,01,153/-	

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
3-3	Sri.Jobby.K, Assistant Engineer	Manjeshwara Block Panchayat.	Thundil, Puthanvedu,Ambipoika, Kundara,Kollam,691501

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 Dt. 27.09.2013	6
2012-13&13-14	No.LF.KSD6-824/2014 Dt. 15.01.2015	15
2014-15	No.KSA.KSD-5/1245/2015 Dt. 16.12.2015	7
2015-16	KSA-KAD5/203/2017Dt.10.04.2017	10

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

Senior Deputy Director,
District Audit Office, Kasaragod.

Ceeyar/-

Annuxure 1

AUDIT CERTIFICATE

No. KSA-KSD-5/1146 /2017.

Kerala State Audit Department,
District Audit Office, Kasaragod – 671123.

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

Phone: 04994-256690

Dated : 14-11-2017.

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

In my opinion, the Financial Statements of Manjeshwaram Block Panchayat for the year 2016-17, except the observations Para 1- 3 of my audit report, properly presents the picture of income and expenditure.

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

ഓഡിറ്റ് സർട്ടിഫിക്കറ്റ്

കെ.എസ്.എ-കെ.എസ്.ഡി-5 /1146 /2017.

കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്,
ജില്ലാ ഓഡിറ്റ് കാര്യാലയം, കാസറഗോഡ്.
E-mail:- doksd.ksad@kerala.gov.in
ഫോൺ: 04994-256690
തീയതി: 14-11-2017.

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

എന്റെ റിപ്പോർട്ടിലെ ഖ.1-3ൽ ചൂണ്ടിക്കാണിച്ചിരിക്കുന്ന പരാമർശങ്ങൾ ഒഴികെ, എന്റെ അഭിപ്രായത്തിൽ, മഞ്ചേശ്വര ബ്ലോക്ക് പഞ്ചായത്തിന്റെ 2016-17-ലെ വാർഷിക ധനകാര്യ പത്രിക, വരവ് ചെലവ് കണക്കുകളെ ശരിയായ രീതിയിൽ അവതരിപ്പിക്കുന്നു എന്ന് ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

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