

No. KSA.KSD-5/121/2016

KERALA STATE AUDIT DEPARTMENT,

DISTRICT AUDIT OFFICE, KASARAGOD.

E-Mail: doksd.ksad@kerala.gov.in, Phone :04994256690

Dated: 05.12.2016

From

The Deputy Director.

Kerala State Audit Department, District Audit Office, Kasaragod.

To

The President,

Meenja Grama Panchayat.(Through the Secretary)

Sir,

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

As required in under Section 13 of Kerala Local Fund Audit Act,1994, Rule 18 of Kerala Local Fund Audit Rules 1996 and section 215 (4) of Kerala Panchayat Raj Act 1994, I forward herewith the Audit Report on the accounts of Meenja Grama Panchayat for the financial year 2015-16 for favour of further necessary actions as required under Rule 23 (1) of Kerala Local Fund Audit Rules, 1996.

Special attention is invited to Paras in Part-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 thePart-2 and attention of public.(Rule 14,15 of Kerala Panchayat Raj (Manner of inspection and Audit system) Rules, 1997).

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

Yours faithfully,

The Deputy Director

Kerala State Audit Department,

District Audit Office, Kasaragod.

Copy to :

1. The Director of Local Fund Audit, Tvpm (with C/L)
2. The Deputy Director of Panchayats, Kasaragod.
3. Office copy.

No. KSA.KSD-5/1214/2016

Dated: 05.12.2016

AUDIT REPORT ON THE ACCOUNTS OF MEENJA GRAMA PANCHAYAT IN KASARAGOD DISTRICT FOR THE YEAR

-2015-16

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

The accounts of receipts and payments of the Meenja Grama Panchayat, in Kasaragod district, for the financial year 2015-16 was subjected to Audit. Development fund received, Fund for maintenance, Centrally Sponsored Funds and various departmental allocations were also audited. The cash receipts and remittances for the period from 20.03.2016 to 31.03.2016 were verified in audit and withdrawals from various accounts were verified from 01.01.2016 to 31.03.2016

The defects noticed in audit have been brought to the notice of the Panchayat through Audit Enquiries. Out of 7 Audit Enquiries served, replies to 2 enquiries were received. On the basis of the reply to the Audit Enquiries and the discussion in the Exit Conference, only important observations are incorporated in this Report. The follow up actions on the Audit Enquiries not included in the Audit Report is to be taken by the Panchayat.

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

(A). Details of Audit Conducted.

Name and Designation of the Officer : Sri. Rajarama.C,
who conducted the audit : Deputy Director of Kerala State Audit Department.

Time taken for audit	09.11.2016 to 17.11.2016
Name and designation of auditors who conducted the audit	Sri.Mahesha.B. Audit officer.(HG)
	Sri.Jayananda.H, Assistant Audit Officer.
	Sri Yadavakumara. C.H, Assistant Audit Officer.
	Sri.Shivashankara.K, Auditor.

(B). Executive Authorities.

President	Smt.Shamshad Shakoor	01.04.2015 to 31.03.2016.
Secretary	(1)Sri.Ravindra.M.	01.04.2015 to 15.04,2015
	2)Smt.Rajeshwari.B.Assistant Secretary(Secretary in-charge)	16.04.2015 to 11.05.2015

3)Sri.Ravindra.M.	12.05.2015 to 10.06.2015
4)Smt.Rajeshwari.B.Assistant Secretary(Secretary in-charge)	11.06.2015 to 27.07.2015
5)Sri.Gopala	28.07.2015 to 31.03.2016

Implementing Officers.

Designation	Name of the Officers	Period
Assistant Secretary	Smt.Rajeshwari	01.04.2015 to 31.03.2016.
Assistant Engineer	Sri.Sachin Rajan	01.04.2015 to 10.08.2015
	Sri. Binoy Bose	11.08.2015 to 31.03.2016
Agriculture Officer	Smt.Yamuna	01.04.2015 to 15.02.2016
	Sri.Samshuddin	16.02.2015 to 15.02.2016
Village Extension Officer	Sri.Abdul Nasir	01.04.2016 to 31.03.2016
I.C.D.S.Supervisor	1)Smt.Maniyamma	01.04.2015 to 19.12.2015
	2)Smt.Kavyashree	28.12.2015 to 31.03.2016
Head Master	Smt.Rama Bai	01.04.2015 to 31.03.2016
Medical Officer,(Allopathy)	Dr.Muralidhara.K.	01.04.2015 to 31.03.2016
Medical Officer,(GAD)	Dr.Mahesh	01.04.2015 to 06.07.2015
	Dr.Rajarama	07.07.2015 to 31.03.2016
Veterinary Surgeon	1)Dr.Vijaya Kumar Sangal	01.04.2015 to 22.09.2015
	2)Dr.Babitha	23.09.2015 to 11.01.2016
	3)Dr.Jibin George	12.01.2016 to 31.03.2016
Medical Officer,(GHD)	Dr.Ambily	01.04.2015 to 31.03.2016

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ഭാഗം 1**പൊതു അമ്പലോകനം****1-1 Budget.**

The budget for the year 2015-2016 was approved by the panchayat committee as per resolution No.49/2015 dated 25.03.2015. The anticipated receipts and payments as per the budget were as follows.

Opening Balance	31,00,000
Anticipated Receipts	9,90,28,000
Total	10,21,28,000
Anticipated Payments	9,68,00,000
Closing Balance	53,28,000

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 21.07.2016. The statutory time limit for the submission of AFS to Audit has been complied with by the Panchayat

1-3 Details of certification of Annual Financial Statement.

Year	Date of certification	Date and Number of the certificate
2015-2016	11.11.2016	Annexure-1 Included in the Audit Certificate

AFS Verification defects not rectified,details are given below.

- 1)Asset Register not produced for verification.
- 2) “Sanchaya” Software in respect of property tax,Profesion Tax from institutons and traders,D&O Trade licence fee and rent on land building were not linked with “saankhya” Software.
- 3) Property Tax Demand and Arrear Register not produced Audit verification.
- 4)Profession Tax Institutions/Professionals/Traders and Rent from Buildings Arrear Register not produced for Audit verification.

1-4 **Financial Position.**

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

Opening balance	1,65,48,992.90
Receipts	*6,14,69,567
Total	7,80,18,559.90
Payments	6,39,56,202
Closing Balance	1,40,62,357.90

* The receipts and payments includes Rs.1,21,16,763/- received as EFMS under Mahatma Gandhi NREG and D B T-Fund transfer-1,00,70,400.The balance sheet as on 31.03.2016 shows an arrear & current of Rs.6,14,091/ under property tax. Earnest efforts have to be made to realize the arrears.

1-5 **Utilization of Fund**

Fund	Opening balance	Receipts	Total	Payments	Closing Balance	percentage of utilization
Development Fund – General	21,81,354	2,80,493 (TC-69,60,895)	94,22,742	94,22,742	0	100
Development Fund- SCP	8,00,217	8,79,200	16,79,417	9,54,208	(-)7,25,209 (TC)	100
Development Fund – TSP	40,000	1,62,500	2,02,500	1,97,600	(-)4,900(TC)	100
CFC-IV	20,50,434	60,61,864	81,12,298	46,66,593	(-)34,45,705(TC)	100
KLGS DP-V	28,83,781	23,41,145	52,24,926	24,39,845	(-)27,85,081(TC)	100
Maintanance Fund – Road	2,01,953	21,70,797	23,72,750	23,59,781*	Nil	100
Maintanance Fund – Non-Road	7,87,096	15,77,300+12,969	23,77,365	23,77,365	Nil	100
B. Fund		1,07,23,538	1,07,23,538	1,07,23,538	Nil	100
Mahatma	60,811	1,24,61,954	1,25,22,765	1,25,16,811	5,954	99.95

Gandhi NREGA				60,689.50(TC)		
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* Rs 12969/ transferred to non- road maintenance fund

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
151	4,28,90,475	108	2,58,61,516	22	41	108	71

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.	21	59,94,000	16	52,86,500	88
2	Assistant Secretary.	8	17,31,000	4	4,94,200	28
3	Assistant Engineer.	69	1,39,16,968	39	72,85,705	52
4	Agricultural Officer.	5	62,84,200	5	25,84,050	41
5	Village Extension Officer.	25	91,95,000	22	55,53,800	60
6	ICDS Supervisor.	5	19,80,840	4	16,30,658	82
7	Medical Officer-PHC.	4	8,50,000	4	6,24,164	73
10	Head Master.	8	1,80,41,04	8	17,68,339	98
11	Veterinary Surgeon.	3	8,60,000	3	3,60,000	41
12	Medical Officer-GAD	2	2,24,363	2	2,24,100	99
13	Medical	1	50,000	1	50,000	100

Officer-GHD Meenja						
Total	151	4,28,90,475	108	2,58,61,516	60.29	

For the year 2015-16 a total number of 151 projects were approved by DPC. Out of this 108 numbers were implemented during 2015-16 which is only 60.29% of the total numbers. In the case of public works the number of projects have to be implemented was 69, out of which only 39 projects were implemented. The poor percentage in implementation of projects is brought to notice. During the audit period service of a full time Engineer was not available to the Panchayat. The Assistant Engineer posted in the Panchayat had additional charge of near by Panchayats, which has affected the the percentage of implementation of public works, but healthy competition was ensured in the tenders held during 2015-2016. Most of the public works were tendered at below estimate rates. Files and records of the public works have been maintained properly.

Mahathma Gandhi NREGS.

During 2015-16, Panchayat has prepared an action plan for the implementation of 258 projects under Mahatma Gandhi National Rural Employment Guarantee Scheme, for a total outlay of Rs -5,13,18,000 which include labour component for Rs-1,21,16,763 . But the panchayat has succeeded to implement only 258 projects with a total expenditure of Rs- 1,21,16,763 which is only 23.61% of the expected expenditure. Special attention to be given to implement all the projects got approved in the action plan.

Progress report of Mahathma Gandhi NREGS.

Total families registered	2073
Total number of job cards issued	2073
No. of S.C. families	132
No. of S.T. families	14
Total number of labour days created	50,381
No. of families completed 100 days job	213
Total no. of projects got approved	286
Total no. of projects implemented	258
Out lay of the total project	5,13,18,000

1-7 Own fund.

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

Item	Previous year	This year	Difference	Percentage (+)/(-)
Tax revenue	25,96,544	25,28,443	68101	(-)26
Non tax revenue	6,16,749	4,90,050	1,26,699	(-)20.54

Other Revenue	Nil	Nil	Nil	Nil
Total	32,13,293	30,18,493	1,94,800	(-)60.62

The arrear demand register of Property tax has not been maintained in the Panchayat. Certified details of the demand and arrear demand are also not available. Hence, the accuracy of the income under this item could not be verified in audit.

1-8 Welfare Pensions.

The details of the welfare activities under taken by the panchayat during the year 2015-16 are furnished below:

Name of the pension	Amount expended	No. of Beneficiaries
Unemployment Allowance	35,160	19
Agriculture Labour Pension	6,81,000	162
Widow pension	32,94,300	930
National Old Age Pension	49,25,400	1604
Special Disabled Pension	11,27,300	287
Pension for unmarried women above 50 years	42,400	9
Financial help for widow's daughter's marriage	4,50,000	18

1-9 Cash verification.

The verification of cash balance as required under Section 6(4) of the Kerala Local Fund Audit Act, 1994 was conducted on 09.11.2016, at 3.30 PM, in the presence of the accountant and the Secretary. The cash balance of was Rs.957 as per the records. The physical presence of Rs-957/- was ensured in the verification.

1-10 Internal Control.

The Panchayat Committee is functioning to execute the duties and responsibilities entrusted as per Panchayat Raj Act and Rules. There are different standing committees and 11 implementing officers to help the President of the Panchayat in administration.

The staff strength of the Panchayat Office is as follows.

Sl No.	Name of post	Number of post
1	Secretary	1

2	Assistant Secretary	1
3	Head Clerk	1
4	Accountant	1
5	Senior Clerk	2
6	Clerk	3
7	Office Attendant	1
8	Part time sweeper	1

The front office is functioning properly. An exhaustive distribution of work amongst the employees of the institution was seen made on 08.02.2016 as per office order no A5405/2015. This office order was subjected to revisions and additions later on as and when required. Meeting of the employees of the Panchayat were seen held during the year 2015-16 (on 22.09.2015,05.10.2015,28.11.2015,23.12.2015,28.01.2016,08.02.2016 and 01.03.2016) no relevant discussions/decesions were seen made as per the minutes book. Meeting of the employees of the Panchayat have to be convened monthly. The minutes book of the panchayat committee are being properly maintained.

The standing committees of the Panchayat do meet regularly. On verification of the minutes books it is noticed that, the details discussions and opinions taken are not entered. Implementing officers are not seen attended to the standing committee meetings. The minutes book of the committees may properly maintained and the presence of implementing officers have to be ensured in future.

1-11 Details of other audits conducted.

Audit	Date of last audit	Period of Audit	Date of receipt of the report
Performance Audit	07.11.2016	08/2016 to 10/2016	24-10-2016
Audit of the Accountant General	31-04-2004	1997-98 to 2003-04	31-08-2004

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

Different working groups have been formed in the Grama Panchayat for plan formation. Details of working groups meetings held during the financial year 2015-2016 are as follows.

Sl No.	Name of working Group.	No of members in the working group.	Details of meeting held during 2015-16.	
			Date.	No of members participated.
1	Animal husbandry	17	16.06.2015	6

2	Administration&Good Governance	17	10.02.2015	4
3	Social Security, welfare	17	16.06.2015	8
4	Development of women and children	17	16.06.2015	9
5	Education,culture,sports and youth affairs	17	Nil	Nil
6	Health	17	Nil	Nil
8	Poverty Allevation	17	16.06.2015	5
9	Drinking water&sanitation	17	Nil	Nil
10	Agriculture&Allied Sectors	17	16.06.2015	8
11	Local Economic Development	17	Nil	Nil
12	S.C. Development	17	16.06.2015	4
13	S.T. Development	17	16.06.2015	

On verification of the minutes book and attendance of the working groups it is evident that almost all the working groups were functioning only for the name sake. As per paragraph number 11 (C) ii of GO(MS)No 362/13/LSGD dated 16.11.2013, quorum of the meeting of working groups is fixed as 1/3rd of the total members. From the above statistics it is clear that some of the meetings were held without the participation of minimum required members. As per above Government Order, monitoring of projects and preparation of monitoring report are the duties of working groups. But the above working groups have not followed this direction.

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

ഭാഗം-2

വരവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

2-1 Property Tax -Huge arrears

The arrear demand and collection of property tax for the period 2015--2016 could not be verified in audit, since the arrear demand and collection register of property tax for above period are not seen maintained. In the absence of these register, the correctness of property tax could not be verified in audit.(Audit requisition No 2 dt 15-11-2016) As per Financial statement for the year 2015-2016, receivable property tax on residential building(current) is Rs 2,29,976.00 and receivables for property tax on residential building(arrear) is 3,84,115.00 Hence early actions to be initiated to collect the arrears in time. Steps may be taken to link Sanchaya software to saankhya.

2-2 Profession Tax-Institution Register not maintained

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

2-3 Sanchaya software-Not linked with saankhya

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

2-4 Telecommunication towers- property tax not collected

The property tax levied on various Telecommunication Towers functioning in the Grama panchayat area as per property tax demand register is not found collected by the grama panchayat.As per GO(ms) No 210/2013/LSGD dt 4-6-2013 an amount of Rs 500/m² should be levied as maximum property tax for an year on Telecommunication Towers.Details are given below.

SL No	Service provider	Floor Area(sq.mts)	Property tax is to be collected. 2015-2016	Property Tax	Library cess
1	Reliance communication	6	3,780	3,600	180
2	Bharat Airtel, Ltd.	6	3,780	3,600	360
3	Bharat Airtel, Ltd.	12	7,560	7,200	360
4	Bharat Airtel, Ltd.	12	5,040	4,800	240
5	Bharat Airtel, Ltd.	15	6,300	6,000	300

6	Indus Tower Ltd.	15	5,513	5,250	263
7	Indus Tower Ltd.	6	2,520	2,400	120
8	Indus Tower Ltd.	15	5,513	5,250	263
9	Indus Tower Ltd.	9	3,308	3,150	158
10	Indus Tower Ltd.	6	2,520	2,400	120
11	Vodafone Essar Ltd.	10	5,775	5,500	275
12	Vodafone Essar Ltd.	11.8	6,815	6,490	325
Total			58,424/-	55,640/-	2,784/-

A total amount of RS 58,424/-/(55,640+2784=58,424) is pending collection under the head property tax during the year 2015-2016. An audit enquiry vide no 4 dt 15-11-2016 was served to the secretary and reply was replied that, notices will be sent to the defaulters. Hence earliest action may be taken to collect the pending collection of property tax from the Telecommunication Tower companies and intimated to audit.

2-5 Heavy shortfall in the demand of D&O Trade Licence Fee

The demand of the D&O Trade licence fee for the year 2014-2015 is Rs 88,640.00. But on verification of the D&O Trade licence fee for the year 2015-2016,the demand was seen reduced to Rs 52,000.00. Compared with previous years demand an amount of 36,640/-is decreased. Reason for the heavy shortfall in the demand for the year 2015-2016 is to be explained.

ഭാഗം-3

ചെലവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

3-1 Road concreting work - higher rate provided for the cement concrete paving with 1:2:4: 20mm graded stone - excess payment - loss:

Name of work,Project No.	Majibailu SC bank Angadipadavu foothpath road improvement. 43/16
--------------------------	--

Fund	Own fund . Rs. 2,60,000/-
Name of Convenor.	Sri.Suresh
Estimate	Rs.2,60,000/-
Agreement no.and date	17/AE/LSGD/MEJ/15-16 DT.20.11.2015.
Valuation and measurement book no.	Rs. 2,42,177/- 15/15-16
Bill. no.amount and date	31 and 32/15-16. Rs.2,56,708/- dt.30.03.2016

Estimate of the above work prepared on the basis of CPWD Scheduled of rate 2014 (DSR) excluding contractors profit and overhead charges. And work consists of four items in which item no. 2 is surface dressing of the ground including vegetation and inequalities not exceeding 15 cm deep and disposal of rubbish, lead up to 50m and lift 1.5m in all classes of soil for forming the surface of road.

ch. 0-104 .

$$1 \times 104 \times 2.35 = 244.4 @ 1413/100m^2 = Rs.3453.37$$

Item no.3. Providing and laying in position cement concrete of 1:4:8 using 40mm stone.(DSR.4.1.8)

Ch.0-104

$$1 \times 104 \times 2.35 \times 0.1 = 24.44m^3 @Rs.4880.12/m^3=Rs.119270/-$$

Item No.4. Cement concrete pavement with 1:2:4, using 20mm stone including finishing complete.(DSR.11.7).

Ch.0-104

$$1 \times 104 \times 0.075 = 18.33m^3 @ Rs.6534.44/m^3=Rs.119776/-$$

Item No. 4 of the approved estimate of the work was "Cement concrete pavement with 1:2:4 (1 cement: 2 coarse sand: 4 graded stone aggregate 20mm nominal size) including finishing complete. ITEM CODE: 11.7 :- 18.33 M3 @ Rs.6534.44/m3= Rs.1,19,776/-"

ADMISSIBLE RATE

The actual rate for "Cement concrete pavement with 1:2:4 (1 cement: 2 coarse sand: 4 graded stone aggregate 20mm nominal size) as per CPWD Schedule of rates 2014 Cost index of 1.3048 without adding contractors profit and overhead charges is Rs.6,202/m3 only. For the road concreting the applicable rate is Rs. 6,202/-(ITEM CODE:4.1.3).But, in the above work, the rate has been taken as Rs.6534.44/m3, this item applicable for the flooring. This has resulted in inclusion of excess rate in the estimate and excess payment to the contractor, the details of which are given below:

Item no.7. "Cement concrete pavement with 1:2:4 (1 cement: 2 coarse sand: 4 graded stone aggregate 20mm nominal size)"	Valuation admitted	Admissible valuation	Excess Rs.6,034.00
	18.15m3 @ Rs.6534.44/m3= 1,18,600.00 (ITEM CODE.NO.11.7) Page no 7and 10. m.book	18.15m3 @ Rs.6202/m3 = 1,12,566.00 (ITEM CODE NO. 4.1.3)	

no.18/15-16

There is an excess valuation of Rs.6,034/- under this item is disallowed in audit.Audit enquiry bearing no.2 and date 14.11.2016 was served to the Assistant Engineer. No reply was received. The loss amount to be recovered from the Assistant Engineer, who prepared the estimates of this work.

3-2 Public works executed by beneficiary Committee- Contractors profit allowed- not admitted in audit

Estimates of the following works prepared on the basis of CPWD Scheduled Rates of 2014 (DSR.2014). The work was carried out by the beneficiary committee. 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.8 of this estimate includes 10 % CP and over head charge also. Except this item (total 1 to 8 items)other items were arrived at without contractor's profit and overhead charges. The details of item no.8. is given below.

Item No.8.(OD.50.2.26.1)

"Filling with contractor's own earth (excluding rock)in open areas in layers not exceeding 20cm in depth, consolidating each deposited layer ramming and watering lead up 50m and lift up to 1.5m as per direction of site engineer in charge".

Data worked out for 1m3

Quantity	Code	Description of items	Rate/unit	Amount
1.0000m3	979	Royalty of good earth	30.00cum	30.00
1.0000m3	2241	Carriage of good earth	133.11.cum	133.11
0.0100.Nos	128	Mate	363/each	3.63
0.0100. Nos	115	Coolie	329/each	3.29
0.0100.Nos	101	Bhasthi	363/each	3.63
		Total		173.66
		Add water charges.1%		1.74
		Total		175.40
		Add CP.OH.charges.15%		26.31
		Total		201.71
		Add cost index.30.48		61.48
		Total		263.19

		Total without CP.OH.charge		175.40
		Add cost index		53.46
		Total without CP.OH.charge		228.86
			Rate for m3	Rs.228.86

1.Kallumatta Footpath improvement.(44/16)

1.Name of work	Kallumatta Footpath improvement.44/16
Fund	Plan fund . Rs. 50,000/-
Name of convener	Sri.Moideenkunhi.
Estimate	Rs.50,000/-
Agreement no.and date	20/AE/LSGD/MEJ/2015-16 DT.30.12.15.
Valuation and measurement book no.	Rs. 37,739/- 30/15-16
Bill no.amount and date	35/15-16 /31.3.16.Rs. 40,003/-

The work was carried out by the beneficiary committee. Hence Contractors profit cannot be admitted for this work. But, item No 6 of this estimate includes 10 % CP and over head charge also. Except this item (total 1 to 8 items) other items were arrived at without CP. The details of item no 8 is given below.The valuation admitted and admissible is worked out below:

Details of items	Admitted valuation	Admissible valuation	Excess paid
Item no.8."Filling with contractor's own earth (excluding rock)in open areas in layers not exceeding 20cm in depth, consolidating each deposited layer ramming and watering lead up 50m and lift up to 1.5m as per direction of site engineer in charge".	45 m3 @ Rs.263.19m3 = 11,843.55 Page no 9,10,15, m.book no.30/15-16	45 m3 @ Rs.228.86 m3 = 10,298.70	Rs.1,544.85 =Rs.1,545/-

2.Construction of Halasinakatte thodu culvert.(50/16)

Name of work	Construction of Halasinakatte thodu culvert.50/16
Fund	Plan fund . Rs. 1,10,000/-

Name of convener	Sri.John Baptist Mantherio.
Estimate	Rs.1,10,000/-
Agreement no.and date	04/AE/LSGD/MEJ/2015-16 DT.01.10.15.
Valuation and measurement book no.	Rs. 1,04,373/- 10/15-16
Bill no.amount and date	41/15-16 /31.3.16.Rs. 1,10,000/-

The work was carried out by the beneficiary committee. Hence Contractors profit cannot be admitted for this work. But, item No 9 of this estimate includes 10 % CP and over head charge also. Except this item (total 1 to 9 items) other items were arrived at without CP. The details of item no 9 is given below.The valuation admitted and admissible is worked out below:

Details of items	Admitted valuation	Admissible valuation	Excess paid
Item no.9.“Filling with contractor's own earth (excluding rock)in open areas in layers not exceeding 20cm in depth, consolidating each deposited layer ramming and watering lead up 50m and lift up to 1.5m as per direction of site engineer in charge”.	51.57 m3 @ Rs.263.19m3 = 13,572.70 (Page no 10,15,16 m.book no.10/15-16	51.57 m3@228.86 m3 = 11,802.31	Rs.1,770.39 =Rs.1770/-

Hence, There is an excess valuation of Rs.3,315/- under this item is disallowed in the audit and to be recovered from the Assistant Engineer who prepared the estimate.

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

Implementing Officer: Assistant Engineer.

On verification of the estimates and data of repairs and maintenance of some building works, higher rate was seen admitted for the work of “ Roofing with Aluminium sheets with bolts and nuts and bitumen washers including necessary overlaps of 150 mm at ends etc, complete' . ” This has resulted in excess payments to the convenors of the works. The detailed estimate prepared for this work based on SOR 2012 without Contractor's profit and overhead charges. The rate provided in the estimate for this item of work is ₹.9,936/10 m² .

The audit team along with the Overseer of the LSGD Section of Meenja Grama Panchayat conducted a physical verification of the a work site. On the verification it is revealed that the sheets used for roofing work is GI/Aluminium tiled sheets. But the convenor of the work was allowed the rate for corrugated aluminum sheets, which is irregular. The irregularity was brought to the notice of the Implementing Officer vide Audit Enquiry No 3 dated 15 .11.2016.

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

The data and details of are furnished below-

(worked out data produced for verification)

Quantity	Description	Unit	Rate	Amount
11.5m2	Gl/Aluminium powder coated tile profile roofing sheet.	m ²	370.00	4255.00
0.5kg. (22.Nos)	Gl hooks	kg	81.00	40.50
22.Nos	Bitumen washer	10. no.	3.00	6.60
conveyance				
10.5	Sheet			10.00
Labour 1.35	Carpenter	Each	500.00	675.00
1.35	Man	Each	377.00	508.95
	Total Rs.			5496.05
			10%.CP	549.61
			5%.OH	274.80
			TOTAL	6320.46
		Rounded to	Rs.	6320/10m2

Rounded to ₹.6320/10m²

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

1.Kommangala Anganawadi repair

Name of project. No.	Kommangala anganavadi repair.So.134/16
Fund	Maintenance fund
Estimate amount	1,00,000/-

Name of convener	Raghunatha Shetty.
Agreement No. and date	AE/LSGD/MEJ/7(A)/14-15.DT.07.11.2014
Valuation	Rs. 92,224/-
Measurement Book No.	12/15-16
Amount,Bill No. date	Rs.16,986/- and 80,771/- Bill No.5 and 6 dated 30.01.2016.

Details of item of work	Admitted valuation	Admissible valuation	Excess amount
item No.7.'Roofing with the Aluminium traffered powder coated sheets with bolts and nuts and bitumen washers including necessary overlaps of 150 mm at ends etc, complete'	25.60 m2 x 9,936/10m2 = Rs.25,436.16 (M.B.No.12 page No.6 and 13)	25.60 m2 x 5496/10m2 =Rs.14,069.76 Rs.14,070/-	Rs.11,366/-

Admitting higher rate for the item 'roofing with aluminium sheets' in the repair and maintenance works of building has resulted in an excess payment of ₹.11,366/-which needs to be recovered from the Assistant Engineer who measured the work and the amount is to be remitted to the consolidated fund.

3-4 Projects implemented by Agricultural Officer- Subsidy guidelines not followed.

As per G.O.(M.S) No.362/2013/LSGD dated 16.11.2013,the subsidy applicable to the items purchased directly by the beneficiary has to be paid to the bank account of the beneficiary. But in the case of projects implemented by the Agricultural Officer, the Government direction has not followed. In all the projects implemented in agricultural sector,all the purchases were made directly by the beneficiaries and the subsidy amount applicable to each beneficiary has been paid to the firms from where the articles were purchased.

Sl.	Name of Project	Details of Subsidy Paid.

No.	Treasury Bill No./Date	Amount	Paid to whom			
			Name of firm	Amount	Remarks.	
1	Arecanut Development scheme (Project No. SOO 71/16)	0415-16 17.03.2016	5,21,290/	M/S.Samurudhi Agro Traders Meeyapadavu	3,85,280	Subsidy for 27520 Kg Neemcake &13760 Kg Lime purchased directly by 349 beneficiaries.
				(2)M/s.Mahaveera Traders-Hosangadi	1,36,010	Subsidy for 9715 Kg Neem cake & 4857 Kg Lime purchased directly by 132 beneficiaries.
2	Arecanut Development scheme (Project No. SOO 73/16)	05/15-16 /08.02.2016	4,38,340/	M/S.Samurudhi Agro Traders Meeyapadavu	2,58,930	Subsidy for 18495 Kg Neem cake & 9247 Kg Lime purchased directly by 347 beneficiaries.
				(2)M/s.Mahaveera Traders-Hosangadi	1,79,410	Subsidy for 12815 Kg Neem cake & 6407 Kg Lime purchased directly by 239 beneficiaries

3	Arecanut Development scheme (Project No. SOO 73/16)	06/17-03-2016	2,21,340	M/s Chaithanya Agro Traders Morathana	2,21,340	Subsidy for 15810 Kg Neem cake & 7905 Kg Lime purchased directly by 282 beneficiaries
4	Arecanut Development scheme (Project No. SOO 71/16)	07/15-16 /17.03.16	2,21,060	M/s Chaithanya Agro Traders Morathana	2,21,060	Subsidy for 15790 Kg Neem cake & 7895 Kg Lime purchased directly by 218 beneficiaries
5	Arecanut Development scheme (Project No. SOO 71/16)	9/15-16 /28.03.16	2,18,400	M/S.Samurudhi Agro Traders Meeyapadavu	2,18,400	Subsidy for 15600 Kg Neem cake & 7800 Kg Lime purchased directly by 205 beneficiaries
6	Arecanut Development scheme (Project No. SOO 73/16)	12/15-16 /28.03.16	1,77,870	M/S.Samurudhi Agro Traders Meeyapadavu	1,77,870	Subsidy for 12705 Kg Neem cake & 6352 Kg Lime purchased directly by 183 beneficiaries

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The defect was brought to the notice of the implementing officer vide audit inquiry No 5 dated 16.11.2016, but no reply was furnished.

3-5 Projects implemented in Agricultural Sector- Monitoring not conducted.

Implementig Officer- Agricultural Officer.

During the year 2015-16 five projects were implemented in agriculture sector by the Agricultural Officer, Krishi Bhavan, Meenja. Monitoring reports of these projects were not seen attached with the file. The implementation of a project do not ends with the distribution of subsidy, monitoring of the projects is also an important part of the project. The working group in agricultural sector has a crucial role in monitoring the projects implemented. In future, monitoring of the projects asdirected in paragraph number 19 of G.O.(M.S) No.362/2013/LSGD dated 16.11.2013 has to be done regularly for ensuring the effective implementation of projects.

3-6 Huge amount remains as interest received in the bank account opened for non banking treasury transaction by the Assistant Engineer.

Implementig Officer- Assistant Engineer.

As per GO (P) No.177/2008/Fin dated 12.04.2006, the LSGIs coming under non banking treasury have been permitted to open an account in a nationalized bank. Only the amount drawn from Treasury for taking demand drafts can be deposited in this account. The amount deposited in the account needs to be distributed to the concerned parties in the form of demand draft at the earliest and the amount remaining in the account for more than 30 days needs to be refunded in Treasury through chalan. But, on verification of the account opened for this purpose by the Assistant Engineer, LSGD, Meenja Grama Panchayat, Savings Bank (Account No 67134751775 at State Bank of Travancore Hosangadi branch) an amount of Rs.2,26,538/- remain balance in the account as on 12.04.2016. The balance amount accumulated in the form of interest needs to be transferred to Panchayath fund.

The receipt for the remittance of KCWWF dues were also not produced. Hence the timely remittance of these dues could not be ensured in audit.

3-7 Purchase of Medicine and equipements to palliative care programme-Not fully supplied

On verification of the Projects implimented by the Medical Officer, PHC Meenja, it is seen that an amount of Rs. 95,182/- is withdrawn from the Treasury vide bill No 06/15-16 dated 28-03-2016 and out of this Rs 84,972 paid to the Manager, Kerala Medical services corporation,Thiruvananthapuram (bearing DD No. 748627 dtd 8-04-2016)for the supply of equipments /Medicines. But the Kerala Medical Services Corporation has supplied equipments/homecare kit for Rs. 27,488/-only (Invoice No. 2571 dated 16-8-2016 Rs 15,342/- and 2565 dt16.08.2016 Rs 12,146/-). Medicines/equipments/homecare kit for the balance amounts of Rs.57,484/- is not supplied till date of audit. Necessary step may be taken to obtain the balance medicine and intimated to audit.

3-8 Utilisation Certificate Not Produced-Amount Objected

During the year 2015-16 an amount of Rs 42,84,500/- as detailed below has been paid from panchayat fund for implementation of various projects. But utilisation certificate obtained from the concerned implimenting officers has not been produced audit verification. In the absence of utilisation Certificate an amount of Rs.42,84,500/- is held under objection.

Sl No	Implimenting Officer	Try.Bill No.& Date	Amount	Particulars of Payment	DD.No./Date
1	V.E.O Project No.85/2016	12/21-01-2015	3,80,000/-	IAY -General Paid to Secretary Block Panchayat Manjeshwar	618103/22-01-2016
2	V.E.O Project No.147/2016	21.01.2016	80,000/-	IAY -General Additional Paid toSecretary,Block Panchayat Manjeshwar	618100/22.01.2016
3	V.E.O Project No.86/2016	14/21.01.2016	80,000/-	IAY -General Additional Paid to Secretary, Block Panchayat Manjeshwar	6181102/22.01.2016
4	V.E.O Project No. 150/2016	27/26.02.2016	1,80,000/-	IAY -SCP Paid to Secretary, Block Panchayat Manjeshwa	748482/22.01.2016
5	V.E.O Project No.150/2016	33/23.03.2016	20,000/-	IAY -SCP Paid to Secretary, Block Panchayat Manjeshwar	746581/30.03.2016
6	V.E.O Project No.150/2016	34/23-03--2016	1,20,000/-	IAY -SCP Paid to Secretary, Block Panchayat Manjeshwar	748582/30.03.2016
7	V.E.O Project No.179/2016	36/23.01.2016	1,62,500/-	IAY -SCP Paid to Secretary, Block Panchayat Manjeshwar	748583/30.03.2016
	Total		10,22,500/-		
8	Jalanidi	22/29.01.2016	6,47,000/-	Panchayath Share to Jalanidi Project No.118/2015-16	40449101007277/29.01.2016
9	Jalanidi	23/29.01.2016	20,00,000/-	Panchayath Share to Jalanidi Project	40449101007277/29.01.2016

				No.6/2015-16	
10	District mission coordinator Kutumbashree kasaragod	29/12.03.2016	65,000/-	Panchayath share to Mediasree project No148/16	748586/31.03.2016
11	District Panchayat secretary	Voucher No 21000754/30.01/2016	1,00,000/-	Panchayat share to kanhangad District Hospitol Dialises center project No 167/15-16	748588/31.03.2016
12	District Panchayat secretary	21000867/20.03.2016	2,00,000/-	Panchayat share to control stray dogs	748485/20.03.2016
13	Jalanidhi	4/15.03.2016	2,50,000/-	Panchayat share to SCP- Jalanidhi Project No 65/2016	748505 /18.03.2016Total
			32,62,000/-		
	Total		42,84,500/-		

3-9 Street water tap charge paid- Joint verification not done

An amount of Rs.37,297/- has been paid as water charges during 2015- 16 to Kerala Water Authorities. But the register showing the number and geographical spread of various water taps and related documents were not produced for audit verification. The document showing joint verification done, to assess the public water charges by the panchayat and water authority was not produced for verification. In the absence of relevent documents, the amount paid Rs- 31,500/-is not able to ascertain in audit.

3-10 Payment of Electricity charges -Joint verification not done

An amount of Rs.33,360/- has been paid as Street light charges to KSEB during 2015-16 . But a joint verification by the panchayat and KSEB authorities were not seen conducted to locate the places where street lights are established, whethere they are illuminating ,types of bulbs used for illumination, energy consumption of each bulbs and the monthly charges to be paid to the KSEB. In the absence of joint verification report, the accuracy of the fixed monthly charges paid for street light was not able to ascertain in audit. The administrative committee may look in to the matter and initiate a joint verification of street light at the earliest.

3-11 eOffice Vehicle -Mileage test not done

As per the log book of the office vehicle of panchayat KL14 H 6328 Bolero, the mileage test was seen conducted last time on 02.01.2012 (2011-12) After that no mileage test has been conducted till date . In the absence of mileage test report, the effectiveness of fuel consumed is not able to ascertain in audit. Mileage test is to be conducted by the competitive authorities at the earliest and Certificate of Mileage has to be recorded in the log book of the vehicle.

3-12 E.M.S Housing scheme- House Constuction not completed.

During the year 2009-10 amount were paid to the EMS Housing scheme beneficiaries for the completion of house construction work. But the following beneficiaries have not completed the construction till date (17-11-2016) of audit. Details of Payment made and balance to be paid are given below. Immediate action may be initiated to complete the pending work or to recover the amount already paid to the beneficiaries.

Name of beneficiary	Unit cost	Amount Paid	Balance
Mohana, S/O Subba	75,000	52,500	22,500
Sundara Belchappada, S/O Deja Belchapada	75,000	52,500	22,500
Total Balance			45,000

3-13 Cash Book not written -implementing officer Abdul Nazir.M. VEO

The cash book of the V.E.O was not maintained properly.The Cash Book is written only up to 22. 09.2015. The cash book from 23.09.2015 to 31.3.2016 are not written up. So the remittance and withdrawals to cash book for the above period could not be verified.The imlementing officer should maintain a cash book in TR-7 A, and all financial transaction are to be recorded daily and reconciliation statement is to be prepared every month in the cash book..The non- maintenance of updated cash book is a serious lapse from the part of the implementing officer. The matter is brought to the notice of the panchayat administrative committee.

ഭാഗം-4

പൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യുവലോകനവും

4-1 Details of fund received for joint venture projects

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

Name of Institution from which the fund received.	Date of receipt.	Amount.	Name of project.	Expenditure.	Balance.
District Panchayat, Kasaragod .	31.03.2016	1,87,500	paddy Development	1,50,000	37,500
Block Panchayat,	31.03.2016	84,000	Scholarship to Disabled Children	84,000	Nil

4-2 Deposits made with other agencies/LSGIs

Nil

4-3 Details of mobilization advances made.

NIL

4-4 Loan/loan repayment

Nil

4-5 Investments/Fixed deposits.

Opening Balance	3,96,578
Amount deposited during 2015-16	39,658
Total	4,36,236
Amount withdrawn during 2015-16	Nil
Closing Balance	4,36,236

4-6 Audit Recovery.

An amount of Rs-11,257/ is collected during the year as audit recovery,details are given below.

Audit Report year	Part/Paragraph No	Amount recovered	Name and designation of the remitter.	Receipt No and date.
2000-01	3(5)	1,663	N. Rama,Secretary	100506/28.04.2015
2001-02	3(7)a	1,641	do	500006/18.06.2015
2001-02	3(7)b	1,637	do	50008/30.06.2015
2001-02	3(7)c	1,627	do	102278/12.08.2015
-do-	-do-	1,577	do	102521/25.08.2015
-do-	-do-	1,556	do	102934/29.09.2015
-do-	-do-	1,556	do	103430/13.11.2015
	Total	11,257		

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

NIL

4-8 Review of Audit.

A- Concise Details:

Total Receipts for the year 2015-16	7,80,18,559.90
Total Payments for the year 2015-16	6,39,56,202
Loss in receipts	Nil
Loss in expenditure/ amount disallowed in audit	20,715
Amount objected in audit	42,84,500

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

Para No	Audit Of Loss		Name Of the officer responsible for the loss
	Chargeable	Surcharge able	
3(1)	---	6,034	Binoy, Assistant Engineer
3(2)1	---	1,545	Binoy, Assistant Engineer
3(2)2	--	1,770	Binoy, Assistant Engineer
3(3)	--	11,366	Sachin Rajan.M, Assistant Engineer
	Total	20,715	

Details of amount objected in Audit:

Para No.	Amount.	Name and designation of the officer responsible.
3-9	10,22,500/-	Sri Abdul Nasir, VEO ,Meenja Grama Panchayath
3-9	32,62,000/-	Sri Gopala Secretary, Meenja Grama Panchayath
Total	42,84,500	

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)	Binoy, Assistant Engineer	Nedumudi Grama panchayat Alappuzha-	SreeNadana.S.N.Puram,P.O.Cherthala, Alappuzha-688582
3(2)	Binoy, Assistant Engineer	Nedumudi Grama panchayat Alappuzha-	Sree Nadana S.N. Puram,P.O.Cherthala, Alappuzha-688582
3(3)	Sachin Rajan.M, Assistant Engineer	Nil	Mulamkunnath Kaav, House,Kizhiuppillikva Thrissur -680702

4-9 Audit reports pending settlement

1992-93 1994-95	to	LF.KSD4/919/2012 16.05.13/10.06.13	Dated	7
1995-96		LF.KSD4/642/06 24.01.07/04.02.08	Dated	4
1996-97		LF.KSD7/211/2011	Dated 05.03.11	4
1997-98 (P)		LF.KSD7/211/2011	Dated 05.03.11	3
1998-99 (P)		LF.KSD7/211/2011	Dated 05.03.11	3
1998-99 (Final)		LF.KSD7/211/2011	Dated 05.03.11	13
1999-2000 (P)		LF.KSD7/211/2011	Dated 05.03.11	6
1999-2000 (Final)		LF.KSD7/211/2011	Dated 05.03.11	13

2000-2001 (P)	LF.KSD7/211/2011 Dated 05.03.11	4
2000-2001 (Final)	LF.KSD7/211/2011 Dated 05.03.11	7
2001-02 (P)	LF.KSD7/211/2011 Dated 05.03.11	6
2001-02 (Final)	LF.KSD7/211/2011 Dated 05.03.11	9
2002-03	LF.KSD7/211/2011 Dated 05.03.11	6
2003-04	LF.KSD7/211/2011 Dated 05.03.11	6
2004-05	LF.KSD4/894/08 30.05.09/14.09.09	dated 7
2005-06	LFKSD7/719/2010 dated 16.05.11/08.07.11	4
2006-07	LFKSD7/720/2010 dated 04.10.11/14.12.11	9
2007-08	LFKSD4/148/12 dated 07.08.12	6
2008-09	LFKSD4/149/12 dated 07.08.12	3
2009-10	LFKSD4/24/2014 dated 13.02.14	6
2010-11	KSA.KSD-4/874/2013 dated 09.10.2015	5

2011-12 & 2012-13	KSA.KSD-9/866/2015 dated 03.12.2015	25
2013-14	KSA.KSD-9/783/2015 dated 04.02.2016	6
2014-15	KSA.KSD5/464/2016 dated -27.06.2016	25

Action has to be initiated to settle the audit objections in the above reports urgently.

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

Annexure-1

AUDIT CERTIFICATE

No. KSA-KSD5/1214/2016

Kerala State Audit Department
 District Audit Office,
 Kasaragod – 671123
 E-mail:- doksd.ksad@kerala.gov.in
 Phone: 04994256690
 Dated :05.12.2016

Certified that, I have audited the Annual Financial Statement of Meenja Grama Panchayat in Kasaragod District for the year ended on 31.03.2016 in accordance with Section 4 of the Kerala Local Fund Audit Act 1994, Section 215 of the Kerala Panchayat Raj Act 1994, the rules made there under and the guidelines issued by the Comptroller and Auditor General of India for the purpose of audit of accounts of Panchayat Raj Institutions.

In my opinion, the Financial Statements of Meenja Grama Panchayat for the year 2015-16, except the observations in Part 2 and part 3 of my audit report, properly presents the picture of income and expenditure.

Deputy Director
 District Audit Office, Kasaragod.

ഓഡിറ്റ് സർട്ടിഫിക്കറ്റ്

കെ.എസ്.എ-കെ.എസ്.ഡി /5/1214/ 2016
 കാര്യಾಲയം കാസറഗോഡ്
 doksd.ksad@kerala.gov.in

കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്
 ജില്ലാ ഓഡിറ്റ്
 E-mail:-
 തീയതി.

05.12.2016

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

എന്റെ റിപ്പോർട്ടിലെ ഭാഗം 1, ഭാഗം 2 ൽ ചൂണ്ടിക്കാണിച്ചിരിക്കുന്ന പരാമർശങ്ങൾ ഒഴികെ, എന്റെ അഭിപ്രായത്തിൽ മീഞ്ചാ ഗ്രാമ പഞ്ചായത്തിന്റെ 2015-16-ലെ വാർഷിക ധനകാര്യ പത്രിക, വരവ്- ചെലവ് കണക്കുകളെ ശരിയായ രീതിയിൽ അവതരിപ്പിക്കുന്നു എന്ന് ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

ഡെപ്യൂട്ടി ഡയറക്ടർ
കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്,
ജില്ലാ ഓഡിറ്റ് കാര്യാലയം കാസറഗോഡ്