



കേരള സർക്കാർ

## KERALA STATE AUDIT DEPARTMENT

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AUDIT REPORT ON THE ACCOUNTS OF  
MEENJA GRAMA PANCHAYAT  
For the year 2016-2017

Kerala State Audit Department,  
District Audit Office, Kasaragod.

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(Registered with acknowledgement)

No. KSA.KSD-5/830/2017

KERALA STATE AUDIT DEPARTMENT,  
DISTRICT AUDIT OFFICE, KASARAGOD- 671 123.

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

Phone :04994256690

DATED: 17.07.2017

The Deputy Director

District Audit Office, Kasaragod.

The President,

Meenja Grama Panchayat.

(Through the Secretary)

Sir,

Sub: Meenja Grama Panchayat- Audit Report for the year 2016-2017 issued -regarding.

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As required in under Section 13 of Kerala Local Fund Audit Act,1994, Rule 18 of Kerala Local Fund Audit Rules 1996 and section 215 (4) of Kerala Panchayat Raj Act 1994, I forward herewith the Audit Report on the accounts of Meenja Grama 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-2 and Part-3 of this Audit Report.

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

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

Necessary action may be taken to settle the audit objections early. A reply to the audit report has to be forwarded to this office within two months of the receipt of audit report. (See section 15 (1) of Kerala Local Fund Audit Act-1994, Rule 23 of Kerala Local Fund Audit Rules-1996, Rule 21(1)(2) of Kerala Panchayat Raj (Manner of inspection and Audit system) Rules-1997).

Yours faithfully

The Deputy Director,  
District Audit Office, Kasaragod.

Copy to :

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

No. KSA.KSD-5/830/2017

Dated: 17.07.2017.

AUDIT REPORT ON THE ACCOUNTS OF MEENJA GRAMA 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 Meenja Grama Panchayat, in Kasaragod district, for the financial year 2016-2017 was subjected to Audit. Development fund received, Fund for maintenance, Centrally Sponsored Funds and various departmental allocations were also audited. The cash receipts and remittances for the period from 01.04.2016 to 30.06.2017 were verified in audit and withdrawals from various accounts were verified from 01.04.2016 to 31.03.2017.

The defects noticed in audit have been brought to the notice of the Panchayat through Audit Enquiries. Out of 14 Audit Enquiries served replies to 6 Enquiries was received. On the basis of the reply to the Audit Enquiries and the discussion in the Exit Conference only important observations are incorporated in this Report. The follow up actions on the Audit Enquiries not included in the Audit Report has 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 who conducted the audit	Rajarama.C, Deputy Director of Kerala State Audit Department.
Time taken for audit	05.07.2017 to 14.07.2017.
Name and designation of auditors who conducted the audit	Vinoth Kumar.C, Assistant Audit Officer.
	Jayananda.H, Assistant Audit Officer.
	Sivasankara.K, Auditor.

(B). Executive Authorities.

President	Smt. Shamshad Shukur.	01.04.2016 to 31.03.2017.
Secretary	Sri. Gopala. K	01.04.2016 to 31.03.2017.

Implementing Officers.

Designation	Name of the Officers	Period
Assistant Secretary	Smt. Rajeshwari. B.	01.04.2016 to 31.03.2017
Assistant Engineer	Sri. Binoy Bose	01.04.2016 to 14.07.2016

	Sri. Thimma Kudiya	15.07.2016 to 28.10.2016
	Smt. Jenova. K.V.	29.10.2016 to 31.03.2017
Agriculture Officer	Sri.U. Shamsuddin.	01.04.2016 to 18.04.2016
	Sri.Devarajan. C.	19.04.2016 to 12.08.2016 FN
	Smt. Meera. N.	12.08.2016 to 31.03.2017
Village Extension Officer	Sri.Abdul Nazir. M.	01.04.2016 to 14.01.2017
	Sri.Sujith Kumar. V.	15.01.2017 to 31.03.2017
I.C.D.S Supervisor.	Smt.Kavyashree. G.	01.04.2016 to 31.03.2017
Head Master.	Smt.Rama Bai.M.	01.04.2016 to 31.03.2017
Medical Officer (Allopathy)	Dr. Muralidhara. K.	01.04.2016 to 31.03.2017
Medical Officer (Homeo)	Dr. Ambily. B.	01.04.2016 to 31.03.2017
Medical Officer (Ayurveda).	Dr. Rajarama. D.K.	01.04.2016 to 22.12.2016 & 02.02.2017 to 31.03.2017
	Dr. Mahesh. P.S	23.12.2016 to 01.02.2017
Veterinary Surgeon.	Dr. Jibin George. T.	01.04.2016 to 18.08.2016
	Dr. Mithin. U.C.	19.08.2016 to 31.03.2017

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- 4.Balance Sheet as on 31.03.2017.

## ഭാഗം 1

### പൊതു അനുബന്ധം

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

The budget for the year 2016-2017 was approved by the Panchayat Committee as per resolution

No.17/2016 dated 29.02.2016. The anticipated receipts and payments as per the budget were as follows.

Opening Balance	53,28,000.00
Anticipated Receipts	10,16,06,000.00
Total	10,69,34,000.00
Anticipated Payments	10,24,00,000.00
Closing Balance	45,34,000.00

A comparison of receipts and expenditures as per the budget and the actual receipts and payments is given below.

Item	Anticipated	Actual	Difference		Percentage(+)/(-)
			Excess	Less	
Opening Balance	53,28,000.00	1,40,62,357.00	87,34,357.00	-	(+)62.11%
Receipts	10,16,06,000.00	14,66,29,298.00	4,50,23,298.00	-	(+)30.70%
Total	10,69,34,000.00	16,06,91,655.91	53,757,655.91	-	(+)33.45%
Payments	10,24,00,000.00	14,26,55,995.00	4,02,55,995.00	-	(+)28.21%
Closing Balance	45,34,000.00	1,80,35,660.91	1,35,01,660.91	-	(+)74.86%

## **1-2 Annual Financial Statement.**

The Annual Financial Statement for the year 2016-2017 was submitted to audit on 27.06.2017. 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
2016-2017	06.07.2017 & 07.07.2017	Audit Certificate is appended to this report as Annexure- I.

Defects noticed in the AFS are detailed below.

- 1) The District Panchayat share for project number 64/2017 (labour cost to paddy cultivators), amounting Rs-3,00,000 credited in the account(No- 404491405307) of the Agriculture officer, Agriculture office Meenja grama panchayat on 27-03-2017, is not accounted in the AFS.



- 2) Amount drawn on 22-03-2017 from Treasury by the Assistant Engineer amounting to Rs-14,78,664/- for the purches of bitumen is not accounted in capital work in progress (schedule B-11[a]) of balance sheetin the AFS.
- 3) The demand, Collection and Balance, shown in the Annual Financial Statement of Property Tax, Profession Tax of traders, D.&O. license and rent on land & building were not tallied with the figures in “Sanchaya” DCB register.
- 4) The process of valuation and accounting of assets of the institution is incomplete. The Annual Financial Statement does not reflect the complete details of assets vested with the Panchayat.
- 5) The following accounts are not included in the AFS. Though no transaction was made in these accounts during the year 2016-17, the closing balance on 31-03-2017 is not accounted in AFS (RP-40b).

Name of bank	Account No	Closing balance
Kasaragod District co-op bank, Hosangadi-branch- EMS bhavanapadhathi	150191201000005	1,82,261/-
Miyapadavu-service-co-op bank-TSC	2531	631/-

Since these amounts are inoperative, action may be taken to close the accounts and to credit the balance amount in the accounts to own fund of panchayat.

The Income and Expenditure Account, Receipt and payment Statement 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	1,40,62,358.
Receipts	14,66,29,298.00*
Total	16,06,91,656
Payments	14,26,55,995.00*
Closing Balance	1,80,35,661.

\* The receipts and payments includes ₹ 3,61,85,580/- received as EFMS under Mahatma Gandhi NREG and ₹ 92,82,170/- received as DBT fund for the disbursement of various social security pensions.

## **1-5 Utilization of Fund (As per Appropriation Control Register)**

Fund	Opening balance	Receipts	Total	Payments	Closing Balance**	Percentage of utilization
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1	2	3	4	5	6	7
Development Fund – General	0	1,15,42,957	1,15,42,957	1,10,78,773	4,64,184	95.97%
Development Fund- SCP	0	21,32,493	21,32,493	17,50,991	3,81,502	82.11%
Development Fund – TSP	0	1,91,616	1,91,616	38,988	1,52,628	20.34%
CFC Grant	0	64,73,065	64,73,065	62,81,522	1,91,543	97.04%
Performance Grant Under KLGSDP	0	38,33,952	38,33,952	4,41,284	33,92,668	15.50%
Maintenance Fund- Road	0	30,08,442	30,08,442	10,76,620	19,31,822	35.78%
Maintenance Fund – Non-Road	0	30,78,918	30,78,918	24,46,540	632,378	79.46%
B. Fund	0	3,70,17,020	3,70,17,020	3,70,17,020	0	100%
MGNREGS	5,832.50	1,00,94,135	1,00,99,967.50	1,00,54,316	45,651.50	99.54%

\*\* Closing balance shown in column number 6 (except MGNREG) lapsed on 31.03.2017.

## **1-6 Review of implementation of projects.**

The details of projects approved and implemented are furnished below.

No. of projects approved	No. of Projects implemented	No. of projects partially implemented	No. of projects not implemented	Percentage of projects completed
111	80	29	31	72.0%

Number of abandoned/ incomplete projects: Nil

Details projects implemented by Implementing Officers.

Sl No	Name of Implementing Officer	Details of projects to be implemented	Details of projects implemented	Percentage of expenditure
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		Number	Amount	Number	Amount	
1	Secretary.	12	97,03,473	6	74,45,362	76.7%
2	Assistant Secretary.	8	21,56,000	3	10,50,000	48%
3	Assistant Engineer.	59	1,24,43,653	45	57,19,245	46%
4	Agricultural Officer.	4	40,30,000	3	26,53,238	66%
5	Village Extension Officer.	12	45,70,000	8	25,07,500	55%
6	I.C.D.S. Supervisor.	3	37,71,836	3	30,68,135	81%
7	Medical Officer-P.H.C.	2	6,90,000	2	6,51,006	94%
8	Medical Officer-Homeo..	1	1,00,000	1	1,00,000	100%
9	Medical Officer-Ayurveda.	1	3,00,000	1	3,00,000	100%
10	Head Master.	7	19,69,988	7	19,59,988	99%
11	Veterinary Surgen	2	3,40,000	1	2,40,000	71%

	Total	111	4,00,74,950	80	2,56,85,504	64.09
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For the year 2016-17 a total of 111 projects were approved by DPC. Out of this 80 projects were implemented during 2016-17, which account for only 64.09% of the total numbers. In the case of public works the number of projects have to be implemented was 59, out of which only 45 projects were implemented. The poor percentage in implementation of projects is brought to notice. The Assistant Engineer posted in the Panchayat had additional charge of near by Panchayats, which has affected the the percentage of implementation of projects under public works. Similarly the poor percentage of implementation of projects by Assistant Secretary, Agricultural Officer and V.E.O. is brought to notice.

#### Mahathma Gandhi NREGS.

During 2016-17, Panchayat has prepared an action plan for the implementation of 361 projects under Mahatma Gandhi National Rural Employment Guarantee Scheme, for a total outlay of ₹ 5,25,56,180/-. During the year the panchayat has achieved an expenditure of ₹ 92,82,170/-, which is only 17.66% of the expected expenditure. Special attention to be given to implement all the projects got approved in the action plan.

#### Rewiew of Mahathma Gandhi NREGS.

Total families registered	2,174
Total number of job cards issued	2,174
No. of S.C. families	139
No. of S.T. families	15
Total number of labour days to be generated	37,948
No. of families completed 100 days job	45
Total no. of works got approved	429
Total no. of works implemented	325
Total expenditure	92,82,170/-

Jalanidhi Project.

Receipts and payments account of Jalanidhi-II Project of Meenja Grama Panchayat for the year 2016-2017 is as follows.

Opening balance		₹ 50,25,079/-
Receipts from RPMU of Jalanidhi	₹4,65,27,399/-	₹ 5,41,13,821/-
Receipts from Meenja Grama Panchayat	₹75,86,422/-	
Total		₹ 5,91,38,900/-
Payments		₹ 5,28,77,544/-
Closing balance		₹ 62,61,356/-

Details of fund transferred from Jalanidhi to the accounts of beneficiary groups during the year 2016-2017 is given below.

Sl No.	Name of beneficiary group	Amount-paid.I
1	Doomarakkad bejjankala	37,76,179
2	Karibail	10,32,814
3	Bejja	25,77,696
4	Honnakatte berika	55,40,104
5	Berika	36,55,390
6	Baliyoor	144,76,734
7	Budriya	62,80,514
8	Eliyana	39,65,336
9	IHDP Colony	6,31,213
10	Battipadavu kundadka	1,12,479
11	Bolanthakodi	7,14,805
12	Sinthaje korikkar	15,46,456

13	Gandhinagar morthadka	10,92,953
14	Chadipadavu	7,36,903
15	Kadambar sudhajala vitharana samithi	3,74,535
16	Adakkathuguri	2,58,469
17	Kinnimar Moodampoyi	10,91,694
18	Battipadavu Morthana Shudhajala vithara Samithi	5,79,268
19	Gandhinagar UT colony	15,35,004
20	DharmaNagar	9,02,900
21	Thalekkala Shudhajalavitharana Samithi	29,37,888
22	Pajinkar Santhedukka Shudhajala Vitharana Samithi	14,73,060
23	Dargas Kadambar Shudhajala Vitharana Samithi	11,38,028
24	Kuloor Poyil Samagra kudineer Yojana Balakedara Samithi	0
25	Santhedukka Samagra kudineer Yojana Balakedara Samithi	31,31,580
	Total	4,95,62,002

An agreement was signed for Jananidhi project between President of Meenja Grama Panchayat and Kerala Rural Water Supply and Sanitation Agency, PTC Towers, Thiruvananthapuram, on 15.01.2015 (Agreement No A1 dated 15.01.2015), and as per the agreement the work is to be completed within 24 months from the date of agreement. The validity of the agreement has elapsed on 14.01.2017, but the agreement has not revised till date of audit. Total number of Projects implemented under Jananidhi scheme in the Panchayat is 32, as per the information from the Jananidhi section office functioning in the Panchayat Office no scheme was completed yet. Works of 25 projects are in progress and the remaining 7 beneficiary groups have not started the work. Detailed audit of Jananidhi Projects was not conducted along with the audit on the accounts of Grama Panchayat for the year 2016-17.

## **1-7 Own fund.**

There was a hike of 26.91 %, in the own revenue of the panchayat when compared to the revenue of the the previous year, as detailed below.

Item	Previous year	This year	Difference	Percentage (+)/(-)
Tax revenue	25,28,443	36,80,505	(+) 11,52,062	(+) 31.30%
Non tax revenue	4,90,050	4,49,440	(-) 40,610	(-) 9.03%
Other Revenue	0	0	0	0
Total	30,18,493	41,29,945	(+) 11,11,452	(+) 26.91%

## 1-8 Welfare Pensions.

The details of the welfare activities under taken by the panchayat during the year 2016-17 are furnished below.

Name of the pension	Amount expended	No. of Beneficiaries
Unemployment Allowance	31,440	20
Agriculture Labour Pension	14,36,000	160
Widow pension	1,06,63,200	983
National Old Age Pension	2,10,57,100	1762
Special Disabled Pension	28,18,800	332
Pension for unmarried women above 50 years	93,200	10
Financial help for widow's daughter's marriage	7,20,000	24

## 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 05.07.2017, at 4 PM, in the presence of the accountant and the Secretary. The cash balance of 05.07.2017 was ₹ 23,895/- as per the records. The physical presence of ₹ 23,895/- 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 28.04.2017 as per office Order No. A2/1871/2017. Meeting of the employees of the Panchayat were not seen held regularly. During the year 2016-17 staff meeting were held only twice (on 09.06.2016 and 20.10.2016). As per the minutes book of staff meeting, no relevant discussions/decisions were seen made in these meetings. Staff meetings may be held at least once in every month so as to review the function of each section of the Panchayat office.

The standing committees of the Panchayat do meet regularly. The details of discussions, opinions and decisions taken are entered in the minutes books. 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	No. & date of the report
Performance Audit	13.06.2017	01.04.2016 to 31.03.2017	Report not received
Audit of the Accountant General	21.04.2004	1997-98 to 2003-04	SAP XXV, 18.03.2004

## ഭാഗം-2

വരവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

### 2-1 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 G.O.(ms) No. 210/2013/LSGD dt. 04-06-2013, an amount of Rs 500/m<sup>2</sup> should be levied as maximum property tax for an year on Telecommunication Towers. Details are given below.

SL No	Service provider	Building No	Floor Area(sq.mts)	Property tax Arrear	Property tax Current 2016-2017	Total
1	Bharat Airtel Ltd.	1/461	6	3,780/-	3,780/-	7,560/-
2	Bharat Airtel Ltd.	XV/324	15	6,300/-	6,300/-	12,600/-
3	Idus TowerLtd.	IX/160	15	5,513/-	5,513/-	11,026/-
4	Vodafone Essar Ltd.	IV/302	11.8	6,815/-	6,815/-	13,630/-
			Total	22,408/-	22,408/-	44,816/-

A total amount of RS 44,816/-(22,408/-arrear, 22,408/-current) is pending collection under the head property tax during the year 2016-2017. An audit enquiry vide no.1.dt 11-07-2017 was served to the secretary and 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.

### 2-2 Shoping Complex Rent Demaded but not collected

On verification of the Register of Building Rent, it was seen that an amount of ₹ 13,530/-is

pending collection under Building rent for the year 2016-2017, as detailed below.

Sl No	Name	Ward/Building No.	Demand	collection	Balance
1	Aboobacker Siddique	VIII 231	7,590/-	1,650/-	5,940/-
2	Ronald Monthero	VIII 237	7,590/-	Nil	7,590/-
	Total		15,180/-	1,650/-	13,530/-

Necessary steps may be taken to recover the amount of rupees 13,350/-and details of recovery may be intimated to audit.

### ഭാഗം-3

ചെലവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

### **3-1 Projects were not implemented timely- ₹71.46 Lakhs lapsed during the year 2016-17.**

During the year 2016-2017, as detailed below, a total sum of ₹ 3,02,61,443/- was allotted to the Grama Panchayat by the State Government under Development fund, Maintenance grant, World bank aid and Finance commission grant for carrying out the developmental activities effectively. Out of the earmarked fund sanctioned to the panchayat, ₹ 2,31,14,718/- was spent by the institution during the year and the unspent balance of ₹ 71,46,725/- lapsed during the close of the financial year.

Fund	Allotted	Spent	Lapsed
Development Fund – General	1,15,42,957	1,10,78,773	4,64,184
Development Fund- SCP	21,32,493	17,50,991	3,81,502
Development Fund – TSP	1,91,616	38,988	1,52,628
CFC Grant	64,73,065	62,81,522	1,91,543
Performance Grant Under KLGSDP	38,33,952	4,41,284	33,92,668
Maintenance Fund- Road	30,08,442	10,76,620	19,31,822
Maintenance Fund – Non-Road	30,78,918	24,46,540	632,378
Total	3,02,61,443/-	2,31,14,718/-	71,46,725/-

Total number of projects approved for the year 2016-17 was 111, out of this 80 projects were implemented during the year, which account for only 72% of the total numbers. In the case of public works the number of projects have to be implemented was 59, out of which only 45 projects were implemented. As per the approved project a sum of ₹ 1,24,43,653/-was earmarked for the implementation of public works, but the actual expenditure in this field was only ₹ 57,19,245. The poor percentage in (45%) in expenditure by the Assistant Engineer is brought to notice. The 45 projects implemented by the Assistant Engineer includes 18 projects to which expenditures were

made only for the purchase of bitumen. During the year, panchayat has not executed any road tarring work. The Assistant Engineers posted in the Panchayat had additional charge of near by Panchayats, which has affected the the percentage of implementation of projects under public works. Similarly the delay in purchase of bitumen also bring down the percentage in expenditure. Number of projects have to be implemented by the Assistant Secretary was 8, out of which only 3 projects were implemented. Also, the Village Extension Officer of the panchayt has implemented only 8 projects as against the 12 number of projects actually implemented The poor percentage in expenditure by the Assistant Secretary (46%) and VEO (54%) was another factor which bring down the percentage in expenditure and ultimately lead into the lapse of fund.

The lapse in implementation of projects timely has resulted in to the lapse huge amount sanctioned for the development of basic infrastructure of the panchayat. All the projects to be implemented by the panchayat are coming from the Gramasabha. These projects are submitted to the panchayat for fulfilling the basic needs of the public. The lapse in executing the basic needs of public may lead them to turn around the developmental programmes of the panchayat and Gramasabha. Hence, action may be initiated to utilize the entire amount sanctioned to this year with the coporation of Gramasabha, working groups, implementing officers and employees of the panchayat.

### **3-2 Advance made for the purchase of bitumen and emulsion- ₹ 79,499/- Remains with the oil companies as balance.**

As directed in Government Circular No.114/DA1/2017/LSGD dated 27.02.2017, the Secretary of the Grama Panchayat was paid sum of Rs.14,46,205/- 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.
28.03.2017	₹12,52,410/	Paid to MRPL, Mangalore being the cost for 218 drums of VG-30 grade bitumen.
28.03.2017	₹ 1,93,795/-	Paid to Hindustan Coals Pvt. Ltd, Mangalore being the cost for 18 drums of RS1Emulsion and 5 drums of SS1Emulsion
Total	₹ 14,46,205/-	

These advances were made by the secretary on 28.03.2017, meanwhile the price of petroleum products were slightly decreased and the panchayat was able to get these materials at a total cost of Rs.13,66,706/- as detailed below.

Name of firm.	BillNo.&date	Details of articles supplied.	Bill-Amount	Amount paid by the panchayat	Balance

Mangalore Refinery and Petrochemicals Ltd, Mangalore.	DPO1/370 /CS/PO/2016 dt 30.03.17	30 drums VG-30 bitumen	₹1,70,053/-		
	DPO1/371 /CS/PO/2016 dt 30.03.17	30 drums VG-30 bitumen	₹1,70,053/-		
	DPO1/36 /CS/PO/2017 dt 20.04.17	60 drums VG-30 bitumen	₹3,17,922/-		
	DPO1/104 /CS/PO/2017 dt 29.04.17	60 drums VG-30 bitumen	₹3,17,922/-		
	DPO1/105 /CS/PO/2017 dt 29.04.17	20 drums VG-30 bitumen	₹ 1,05,974/-		
	DPO1/109 /CS/PO/2017 dt 29.04.17	18 drums VG-30 bitumen	₹ 95,377/-		
		Total		₹ 11,77,301/-	₹ 12,52,410/
Hindustan Coals Pvt. Ltd, Mangalore	4103010321 dt29.03.17	18 drums RSiEmulsion	₹ 1,31,407/-		
	4103010322 dt29.03.17	5 drums of SSiEmulsion	₹ 57,998/-		
		Total		₹ 1,89,405/-	₹ 1,93,795/-
	Total amount remaining with the oil companies				₹ 79,499/-

Hence, the advance made by the panchayat to the extend of ₹ 79,499/- is remaining with the oil companies unutilised. (₹ 75,109/- with Mangalore Refineries and petrochemicals ltd and ₹ 4,390/ with Hindustan Colas Pvt Ltd.)

Hence, immediate steps may be initiated to recover the pending advance back from the oil companies and credit the same to the consolidated fund.

### **3-3 Excess drawal from Treasury for the purchase of bitumen and emulsion.**

During the year 2016-17, Assistant Engineer has drawn total sum of ₹ 14,78,664/- from various funds for the purchase of bitumen and emulsion as detailed below. The amount thus drawn was credited to the Special TSB account (STSB Account No. 799011400001956 at Manjeshwara Sub. Treasury). From this amount a sum of ₹ 14,46,205/- has been transferred vide Cheque No. 1358901 dated 24.03.2017 to the Special TSB account (STSB Account No. 72006140000004 at Manjeshwara Sub Treasury) of the Secretary of the Grama Panchayat, for the purchase of bitumen and emulsion. ₹ 32,459/- still remains in the TSB account of the Assistant Engineer. Excess amount (₹ 32,459/-) drawn by the Assistant Engineer needs to be refunded to the consolidated fund.

Sl No	Name of work	Treasury Bill No/Date	Amount	Fund
1	Eliyana Koolimeru road tarring (Project No. SO. 41/17)	1/16-17 dtd:22.03.2017	74,015/-	KLGS DP
2	Miyapadav-Pallathadka Road construction (Project No. SO. 102/17)	2/16-17 dtd:22.03.2017	48,890/-	KLGS DP
3	Korikkar Koliyurpadavu road re tarring (Project No. SO. 82/17)	3/16-17 dtd:22.03.2017	81,179/-	Maintenance Grant (Road)
4	Kadambar Junction Vishnumoorthi temple Battipathavu road retarring (Project No. SO. 81/17)	4/16-17 dtd:22.03.2017	81,573/-	Maintenance Grant (Road)
5	Baballike Kumbar road retarring (Project No. SO. 80/17)	5/16-17 dtd:22.03.2017	36,331/-	Maintenance Grant (Road)
6	Kadamba Heddari road retarring (Project No. SO. 79/17)	6/16-17 dtd:22.03.2017	39,045/-	Maintenance Grant (Road)
7	Kodde Anakkettu road retarring (Project No. SO. 78/17)	7/16-17 dtd:22.03.2017	1,60,274/-	Maintenance Grant (Road)
8	Sadashiva Devasthanam BT road retarring. (Project No. SO. 77/17)	8/16-17 dtd:22.03.2017	81,508/-	Maintenance Grant (Road)
9	Baikatta Kallige road retarring (Project No. SO. 75/17 )	9/16-17 dtd:22.03.2017	81,749/-	Maintenance Grant (Road)
10	Miyapadav-Pallathadka Dharbe road retarring (Project No. SO. 74/17)	10/16-17 dtd:22.03.2017	81,637/-	Maintenance Grant (Road)
11	Miyapadavu-Bajangala road retarring (Project No. SO. 73/17)	11/16-17 dtd:22.03.2017	35,912/-	Maintenance Grant (Road)
12	Pallathadka SC colony road retarring (Project No. SO. 47/17)	12/16-17 dtd:22.03.2017	1,96,297/-	Development fund- SCP

13	Dharmanagar Ravalike road retarring (Project No. SO. 70/17)	13/16-17 dtd:22.03.2017	82,490/-	Maintenance Grant (Road)
14	Battipadavu Kana-Hosamane road retarring (Project No. SO. 72/17)	14/16-17 dtd:22.03.2017	1,56,653/-	Maintenance Grant (Road)
15	Daigoli Borkala road retarring (Project No. SO. 71/17)	15/16-17 dtd:22.03.2017	81,644/-	Maintenance Grant (Road)
16	Kulabayal-Adkadagari road tarring (Project No. SO. 119/17)	16/16-17 dtd:22.03.2017	82,842/-	KLGS DP
17	Madimogaru road retarring (Project No. SO. 76/17)	17/16-17 dtd:22.03.2017	37,341/-	Maintenance Grant (Road)
18	Poyyalnadal-Kuloor Shanthinagar road retarring (Project No. SO. 107/17)	18/16-17 dtd:22.03.2017	39,284/-	Maintenance Grant (Road)
		Total	14,78,664/-	

### **3-4 Stock register of bitumen and emulsion not maintained.**

Implementing Officer- Assistant Engineer.

During the year 2016-17, Assistant Engineer has drawn total sum of ₹ 14,78,664/- from Treasury for the purchase of bitumen and emulsion to the following road works.

Sl No	Name of work	Treasury Bill No/Date	Amount	Name of convenor of the beneficiary committee.
1	Eliyana Koolimeru road tarring. (Project No. SO. 41/17)	1/16-17 dtd:22.03.2017	74,015/-	Mohan.
2	Miyapadav-Pallathadka Road construction. (Project No. SO. 102/17)	2/16-17 dtd:22.03.2017	48,890/-	Harish Shette.
3	Korikkar- Koliyurpadavu road retarring. (Project No. SO. 82/17)	3/16-17 dtd:22.03.2017	81,179/-	Abdul Hameed, S/o Andrama Byari.
4	Kadambar Vishnumoorthi Junction temple Battipathavu road retarring.	4/16-17 dtd:22.03.2017	81,573/-	Moosa, S/o Andulla

	(Project No. SO. 81/17)			
5	Baballike Kumbar road retarring. (Project No. SO. 80/17)	5/16-17 dtd:22.03.2017	36,331/-	Soorya Narayana, S/oNarasimha Mayya.
6	Kadamba Heddari road retarring. (Project No. SO. 79/17)	6/16-17 dtd:22.03.2017	39,045/-	Balakrishna.
7	Kodde Anakkettu road retarring. (Project No. SO. 78/17)	7/16-17 dtd:22.03.2017	1,60,274/-	Ibrahim.
8	Sadashiva Devasthanam BT road retarring. (Project No. SO. 77/17)	8/16-17 dtd:22.03.2017	81,508/-	Yogish Shetty, S/o Balakrishna.
9	Baikatta Kallige road retarring. (Project No. SO. 75/17 )	9/16-17 dtd:22.03.2017	81,749/-	Shekar.B.M, S/o Chand Belchappada.
10	Miyapadav-Pallathadka Dharbe road retarring. (Project No. SO. 74/17)	10/16-17 dtd:22.03.2017	81,637/-	Harish.
11	Miyapadavu- Bajangala road retarring. (Project No. SO. 73/17)	11/16-17 dtd:22.03.2017	35,912/-	Ibrahim, S/o Alikunhi.
12	Pallathadka SC colony road retarring. (Project No. SO. 47/17)	12/16-17 dtd:22.03.2017	1,96,297/-	Ananda.
13	Dharmanagar Ravalike road retarring. (Project No. SO. 70/17)	13/16-17 dtd:22.03.2017	82,490/-	B.Muhammed Kunhi, S/o Pakrabba.

14	Battipadavu Kana-Hosamane road retarring. (Project No. SO. 72/17)	14/16-17 dtd:22.03.2017	1,56,653/-	Damodhara Moolya, S/o Krishnappa Moolya.
15	Daigoli Borkala road retarring. (Project No. SO. 71/17)	15/16-17 dtd:22.03.2017	81,644/-	Vishwanatha.B, S/o Annu Moolya.
16	Kulabayal-Adkadagari road tarring (Project No. SO. 119/17)	16/16-17 dtd:22.03.2017	82,842/-	Khairunnisa.
17	Madimogaru road retarring. (Project No. SO. 76/17)	17/16-17 dtd:22.03.2017	37,341/-	Rafeeq, S/o Yousaf.
18	Poyyalnadal-Kuloor Shanthinagar road retarring. (Project No. SO.107/17)	18/16-17 dtd:22.03.2017	39,284/-	Yogeesh Shetty
		Total	₹14,78,664/-	

From this amount, a sum of ₹ 14,46,205/- has been transferred to the Special TSB account of the Secretary (STSB Account No. 72006140000004 at Manjeshwara Sub. Treasury) for the purchase of bitumen and emulsion. The Secretary of the Grama Panchayat was purchased 218 drums of VG-30 grade bitumen (from MRPL, Mangalore) and 18 drums of RS1Emulsion and 5 drums of SS1Emulsion (from Hindustan Coals Pvt. Ltd, Mangalore) required for the road works in the panchayat.

Bitumen and emulsion purchased by the secretary was then handed over to the Assistant Engineer (vide entry in page 1, 2 and 3 of Stock Register maintained by the Secretary). But the Assistant Engineer has not maintained stock register of bitumen and emulsion. (The Stock register was required for verification vide Audit Requisition No. 5 dated 12.07.2017, but the required document was not produced, it was explained orally that, no stock register was maintained). Hence the disbursement of bitumen and emulsion purchased could not be verified in audit. Disbursement of bitumen and emulsion without proper stock entry is viewed seriously in audit. The negligence from the part of the implementing officer is brought to the notice of the Panchayat Committee.

### **3-5 Financial help to Paddy cultivators- Disbursement details of the amount transferred to the convenors of Padaseksra Samithi not**



**produced.**

Implementing Officer- Agricultural Officer.

During the year 2016-2017, a total sum of ₹ 6,80,000/- was transferred to the accounts of the convenors of the following 'padashekara samithi' for paying labour cost to paddy cultivators and paddy production incentives for the year 2014-15 (2<sup>nd</sup> crop). But the convenors of these 'padashekara samithi' have not produced the details regarding the distribution of the amount received to them to the individual beneficiaries. Though the distribution details were required vide Audit Enquiry number 4 dated 12.07.2017, the same was not produced. In the absence of the distribution details an amount of ₹ 6,80,000/- is objected in audit.

Sl. No.	Name of convener of the 'padashekara samithi'	Amount transferred to the account of padashekara samithi' convenors			
		Project No. 64/17(Subsidy for paying labour cost to paddy cultivators)	Grama Panchayat share.(Try.Bill No.5/16-17 dtd. 29.03.17)	District Panchayat share.(Amount credited in the bank account of Agricultural officer on 27.03.17)	Paddy production incentives for 2014-15 (2 <sup>nd</sup> crop). (Amount credited in the bank account of Agricultural officer on 31.03.17)
1	Viswanatha Alwa, Majibail Padasekara Samithi.	45,000/-	45,000/-	15,000/-	1,05,000/-
2	Krishna Bejja, Bejja Padasekara Samithi.	24,000/-	24,000/-	7,000/-	55,000/-
3	Praveen Kumar, Derambala Padasekara Samithi.	24,000/-	24,000/-	10,000/-	58,000/-
4	Ananda Shetty,Kadambar Padasekara Samithi.	24,000/-	24,000/-	8,000/-	56,000/-
5	B.Divya Shankar,Kaliyoor Padasekara Samithi.	24,000/-	24,000/-	0	48,000/-
6	Raveendran.S.I, Kulabail	24,000/-	24,000/-	0	48,000/-

	Padasekara Samithi.				
7	T.Mohammed Haji, Talekala Padasekara Samithi.	15,000/-	15,000/-	0	30,000/-
8	Chikkappa Shetty, Kuloor Padasekara Samithi.	21,000/-	21,000/-	10,000/-	52,000/-
9	Raveendra, Bejjangala Padasekara Samithi.	24,000/-	24,000/-	0	48,000/-
10	S.Kallurya, Pajingar Padasekara Samithi.	21,000/-	21,000/-	8,000/-	50,000/-
11	Aithappa Shetty, Charla Padasekara Samithi.	18,000/-	18,000/-	8,000/-	44,000/-
12	Dinesh Budala, Gundibail Padasekara Samithi.	36,000/-	36,000/-	14,000/-	86,000/-
	Total	3,00,000/-	3,00,000/-	80,000/-	6,80,000/-

### **3-6 Projects implemented in Agricultural Sector- Monitoring report not produced.**

Implementing Officer- Agricultural Officer.

During the year 2016-17 following projects were implemented in agriculture sector by the Agricultural Officer, Krishi Bhavan, Meenja.

Name of project	Expenditure	Activities done
Areca nut development scheme (Project No. 49/17)	13,28,850/-	Subsidy @75% paid to 831 beneficiaries for the purchase of 73,825 Kg Neam cake.
Cocconut development scheme (Project No. 60/17)	4,93,740/-	Subsidy @75% paid to 715 beneficiaries for the purchase of 27,430 Kg Neam cake.
Wages for paddy cultivators (Project No. 64/17)	6,00,000/-	Transferred to the accounts of the convenors of 12 'Padasekara Samithi'.

Monitoring report of these projects were not produced for verification. The implementation of a

project not ends with the distribution of subsidy, monitoring of the projects is also a part of the project. The working group in agricultural sector has an important role in monitoring the projects implemented. In future, monitoring of the projects directed in paragraph number 6.2.4(ix) and 22(i) of G.O.(M.S) No.4/2016/L.S.G.D. dated 11.01.2016 has to be done for ensuring the effective implementation of projects.

### **3-7 ₹ 48.14 Lakhs pending payment in projects under Mahatmagandhi National Rural Employment Guarantee Act**

Huge pendency has been noticed in the payment of wages to the workers under Mahatma Gandhi National Rural Employment Guarantee Act. Till 31.03.2017, an amount of ₹ 48,14,933/- under 189 FTOs were seen pending for payment. The payment for works undertaken during the period from 28.12.2016 to 31.03.2017 were seen pending.

As per section 3 of Mahatma Gandhi National Rural Employment Guarantee Act, 2005, the wages has to be distributed to the workers within 15 days of closure of nominal muster rolls failing which compensation for delay in payment @0.05% per day starting from the 16 th day of closure of Nominal muster rolls will have to be effected as per the delay compensation system formulated by the Central Govt. In accordance with schedule 2 of the Act. This makes the Central and State Governments along with the agencies implementing the projects under Mahatma Gandhi National Rural Employment Guarantee Act, liable for the payment of compensation for delay in payments.

Though all the formalities for the payment were seen duly completed by the panchayat, the payment has been delayed for more than 6 months till date of Audit. This uncertain delay in payment may hinder the smooth implementation of the Act in the panchayat. Hence, immediate action may be taken to bring the matter to the notice of the Central and state Governments and get the payments done without any further delay.

### **3-8 Utilisation certificates not produces - Amount objected**

During the year 2016-17, an amount of ₹ 79,66,422 as detailed below has been Paid from Panchayath Fund the implementation of various projects. But the utilisation certificates for the expenditure of the Panchayath Share is not produced for Audit verification. In the absence of Utilisation Certificates, the amount of ₹ 79,66,422 is objected in Audit (Audit enquiry no.06/ Dt. 12-07-2017, 08/12-07-2017 )

Sl. No	Implementing Officer	Bill No. / Dt	Amount	Particulars
1.	Secretary	010551/31-03-2017	2,00,000	Panchayath share to KSEB for total Electrification paid to Assistant Engineer

				Electric section Vorkady (project no-118/2017)
		9/2016-17 /13-01-2017	22,00,000	Panchayath share to Jalanidhi Project (project no-98/2017)
		13/2016-17 /30-01-2017	10,51,200	Panchayath share to Jalanidhi Project (project no-104/2017)
		14/2016-17 /30-01-2017	18,22,957	Panchayath share to Jalanidhi (project no-111/2017)
		20/2016-17 /17-03-2017	13,11,200	Panchayath share to Jalanidhi Project (project no-98/2017)
		21/2016-17 /17-03-2017	7,51,065	Panchayath share to Jalanidhi Project (project no-111/2017)
		Total	73,36,422	
2	Assistant Secretary	05/2016-17 /16-02-2017	4,50,000	Panchayath SC share to Jalanidhi Project (project no-39/2017)
3	VEO	11/2016-17 /22-02-2017	1,80,000	PMAY-share General amount paid to Secretary,Manjeshwar Block Panchayath (Project no. Soo38/2017)
		Total	₹79,66,422	

### **3-9 Suchithva Mission Fund TSC- vouchers not produced**

Implementation Officer : Medical Officer, PHC

Cheque No:21600192 dt. 21-06-2016

Amount: Rs-1,21,930

An amount of ₹ 1,21,930 was paid to 15 ward level sanitation committees @ ₹ 8,129 each. But the expenditure vouchers from ward No. 8,9 &11 was not produced for verification. In the absence of expenditure vouchers, the amount paid of ₹ 24,387/- is objected in audit.(Audit Enquiry No-5/dt. 11-07-2017).

### **3-10 Stock entry register, aquittance not produced for verification-expenditure objected**

Implementing Officer-Head Master,GUPS Moodambail

During the year 2016-17 an amount of ₹ 90,931/- was expended for purchase of study materials from New Fashion House, Kajoor complex, Hosangadi and M.K. Bhat & Sons, Kayarkatte -towards schools in Meenja Grama Panchayat. But the bills for these purchase, stock entry, details of distribution were not produced for verification. In the absence of the stock entry, equittance register, the amount of ₹90,931/- objected in Audit. Immediate attention of the administrative Authority is invited into this matter. Details are given below.( Audit Enquiry No. 9. dt. 12-07-2017).

Name of Project and Project No.	Bill no. Date	Ammount	Details of Purchase
Study material to S.T. students for L.P. and U.P. section (Project No. 45/17)	03/16-17 Dt:13/02/17	38931.00	School Bag - 38 Umbrella -38 day book - 38 Four Line copy - 38 Two Line copy -38 Three Line copy -38 184 pages plaine -76 84 pages plaine -190 84 pages note book -456 metal scale -38 ball pen -38 pencil -38 eraser -38 sharpner -38 pouch -38 compas-38
Study material to S.C. students U.P. section (Project No.83/17)	4/16-17 Dt. 13/02/17	52000.00	School Bag -66 Umbrella -66 Geometric Box -66 Pouch -66 Metal Scale -66 Pencil -66

			Eraser -66
			pen-66
			Sharpner -66
			Two Line Copy -66
			Three Line copy -66
			Three line Copy -66
			200Pg Plane note book -132
			200Pg note book -132
			84pg Note book -330
			Day book -66
	Total	₹90,931/-	

### **3-11 Tenth Standard Equivalence Examination Fee remitted - Details not produced -amount paid objected.**

Implementing Officer: Head Master, G.U.P.S. Moodambail

Name of Project :Vijnanjyothi

₹ 82,000/- was withdrawn from treasury by Headmaster Meenja vide Bill no. 9/16-17 dt. 27-03-2017 and paid to Kerala State Literacy Mission (A/c No-57026996123) being the Tenth Standard Equivalence Examination Fee.( Project No. So.84/17). But the details such as, date and centre of examination conducted, number of students attended,number of students passed the examination, course completion certificates etc. have not been produced for verification in audit. Therefore the amount paid ₹82,000/- is objected in audit. ( Audit Enquiry No. 9. dt. 12-07-2017).

### **3-12 Register of street light not maintained / joint verification not conducted**

During the years 2016-17 a total sum of ₹47,707 was seen remitted with K.S.E.B towards electricity charges of street light. The panchayat has not maintained street light register showing the details of street lights installed at each ward, number of bulbs, C.F.L , tube lights, sodium vapour lamp etc. The demand notices of electricity charge were also not produced for audit verification. In the absence of above details, the expenditure could not be verified in audit. Further, a joint

verification was not conducted by the panchayat and K.S.E.B authorities. Audit recommends a joint verification to re- ascertain the monthly street light charges. The matter is brought to the notice of the panchayat committee.

### **3-13 Head Master- implementing Officer- Cash book in TR 7 A not maintained**

As per G.O. (P) 177/06/fin. dated 12.04.2000, every implementing officers have to maintain cash book in form TR 7 A and route every financial transactions through this cash book. But, Head master, who was the implementing officer during 2016-17 is not maintained cash book in form TR 7 A(enquiry No.9 dated 12-07-2017).

### **3-14 Office vehicle -Mileage test not done**

As per the Log book of the office vehicle of panchayat (KL-14 H 6328 Bolero jeep ), the mileage test of the vehicle was conducted on 02-01-2012 . After that no mileage test has been conducted till date. Mileage test is to be conducted by the competitive authority at the earliest and certificate to that effect to be recorded in the log book.

### **3-15 Street tap water charges paid-Files and details not produced.**

Implementing Officer: Secretary.

A total amount of ₹31,605/ has been paid to KWA towards the street tap water charges from 4/2016 to 3/2017. But the files showing the details like the number of street taps operated in the panchayat area, the places where street tapes are established, availability of water in the street taps and the monthly charges to be paid to KWA is not produced for verification though requested vide Audit enquiry No-06 dt. 11-07-2017. So the correctness this payment is not able to ascertain in audit.The details are to be produced for verification.

### **3-16 Jananidhi -Agreement period elapsed- Project not completed.**

An agreement was signed for Jananidhi project between President of Meenja Grama Panchayat and Kerala Rural Water Supply and Sanitation Agency, PTC Towers, Thiruvananthapuram, on 15.01.2015 (Agreement No. A1. dated 15.01.2015). As per the agreement, the work is to be completed within 24 months from the date of agreement. The validity of the agreement has elapsed on 14.01.2017, but the agreement has not renewed till date of audit. Total number of Projects implemented under Jananidhi scheme in the Panchyat is 32, as per the information from the Jananidhi section office functioning in the Panchayat Office, no scheme was completed yet. Works of 25 projects are in progress and the remaining 7 beneficiary groups have not started the work. So early action to be initiated to complete the project in time and also to renew the agreements with the implementing agency and the technical supporting team for the extension of the duration of the

project.

### **3-17 Purchase of Medicine to Govt Ayurveda Dispensary-Not fully supplied.**

On verification of the Projects implemented by the Medical Officer, GAD, Meenja, it is seen that an amount of ₹ 3,00,000/- was withdrawn from the Treasury vide Bill No. 50/16-17 dt. 13/02/2017 and paid to the Marketing Manager, Oushadi, Thrissur. But the Marketing Manager, Oushadi- Thrissur, has supplied the Medicines only for ₹ 2,53,394/- as detailed below. Medicine for balance amounts of ₹ 46,606/- has not supplied till date of audit.

Invoice No. &Date	Medicine Supplied
P/2016/173007/16-17 dt. 21.02.2017	₹ 2,15,778/-
90020848 dt. 08.06.2017	₹ 8,064/-
90020745 dt. 09/06/2017	₹ 23,353/-
90021533 dt. 15.06.2017	₹ 6,199/-
Total	₹ 2,53,394/-

Hence, immediate steps may be initiated to get the medicines from Oushadi as the state is facing a threat of epidemics of various nature.

### **3-18 Purchase of Homoeo medicine- medicines not received**

Implimenting Officer- Medical Officer, Govt. Homoeo Dispensary, Meenja.

Project no.S0.21/2016-17-Purchase of Homoeo medicines

An advance of ₹ 1,00,000 was paid by the implementing Officer, vide bill no.01/LF/2017 dated 13.01.2017 for the purchase of medicines to the homoeo dispensary at Meenja. The advance was made to Kerala State Homoeopathic Co-operative Pharmacy Ltd., Alappuzha. Even though the advance was made on 20.01.2017, the medicines have not yet been delivered to the dispensary. Though the amount has been booked as expenditure as per the Annual Financial Statements of the panchayat, the benefit of the expenditure has not been delivered to the people of the panchayat. Hence, the expenditure cannot be rated as fruitful. Immediate steps may be initiated to get the medicines from HOMCO as the state is facing a threat of epidemics of various nature.



**ഭാഗം-4**

പൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യുവലോകനവും

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

Name of Institution from which the fund received.	Date of receipt.	Amount.	Name and number of project	Expenditure.	Unspent balance.
Secretary, District Panchayat,Kasaragod.	27-03-2017	3,00,000	Labour cost to paddy cultivators (Project No.64/2017 )	3,00,000	0

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

Expenditure made for deposit works are shown below.

Implementing Agency.	Name of work.	Voucher No/ Cheque No.	Amount deposited.	Amount expended.	Unspent balance.
KSEB	Total Electrification (Project No. 118/17)	Ch. No. 10551 dt:31.03.2017	2,00,000/-	-	2,00,000/-

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

NIL.

**4-4 Loan/loan repayment.**

NIL.

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

Opening balance	4,36,236/-
Amount deposited during the year( Interest credited)	40,352/-
Total	4,76,588/-
Amount withdrawn during the year	0
Closing balance	4,76,588/-

Details of fixed deposits remaining, during the end of financial year.

Details of deposit	Amount
FD No. 1936/06-07 dated 24.01.2017 at Miyapadav Service Co-operative bank Ltd. Fixed deposit for 1 year, due date	₹ 4,76,588/-

03.01.2018	
Total	₹ 4,76,588/-

#### **4-6 Audit Recovery.**

An amount of ₹ 51,897/- 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.
2014-15	3(15)	2,000	Yamuna, Agriculture Officer, Krishi Bhavan, Meenja.	11609105252 dtd 13.02.2017
2007-08	3(1), 3(2), 3(3)	8,752	Suresh Babu, Ex. Secretary	11609100198 dtd 12.04.2016
2014-15	3-14	4,657	A.E, LSGD	11609104250 dtd 02.12.2016
2014-15	3(2), 3(10)	31,988	Thimma Kudiya A.E., LSGD	11609400007 dtd 03.12.2016
2014-15	3(19)	4,500	Dr. Vijaya Kumar. B. Sangal Veterinary Surgeon GVD, Meenja	11609105203 dtd 09.02.2017
	Total	₹ 51,897		

#### **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 2016-17	₹ 14,66,29,298.00
Total Payments for the year 2016-17	₹ 14,26,55,995.00
Loss in receipts	NIL
Loss in expenditure/ amount disallowed in audit	NIL
Amount objected in audit	₹ 88,43,740.00

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

NIL

Details of amount objected in Audit:

Para No.	Amount.	Name and designation of the officer responsible.
3-5	₹ 6,80,000/-	Smt. Meera. N, Agricultural Officer.
3-8(1)	₹73,36,422/-	Sri.Gopala.K,Secretary.
3-8(2)	₹4,50,000/-	Smt.Rajeshwari.B,Assistant Secretary.
3-8(3)	₹1,80,000/-	Sri.Sujith Kumar.V,Village Extention Officer.
3-9	₹24,387/-	Dr.Muralidhara.K,Medical Officer, PHC.
3-10	₹90,931/-	Smt.Ramabai.M,HeadMistress
3-11	₹82,000/-	Smt.Ramabai.M,HeadMistress
Total	₹88,43,740/-	

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.

NIL

**4-9 Audit reports pending settlement.**

Year of Audit	Name & date Latest reference from this office	Number of Paras pending
1992-93 to 1994-95	LF.KSD4/919/2012 Dated 16.05.13/10.06.13	7
1995-96	LF.KSD4/642/06Dated 24.01.07/04.02.08	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 (Plan)	LF.KSD7/211/2011 Dated 05.03.11	4
2000-2001 (Final)	LF.KSD7/211/2011 Dated 05.03.11	7
2001-02 (Plan)	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 dated 30.05.09/14.09.09	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-9/513/2016 dated 09.09.2016	6
2014-15	KSA.KSD5/148/2017 dated -16.03.2017	25
2015-16	KSA.KSD5/121/2016 dated -05.12.2016	18

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

The Deputy Director

District Audit Office, Kasaragod.

## **Annexure -1**

### **AUDIT CERTIFICATE**

No. KSA-KSD-5/830/2017

Kerala State Audit Department,  
District Audit Office, Kasaragod – 671123  
E-mail:- [doksd.ksad@kerala.gov.in](mailto:doksd.ksad@kerala.gov.in)  
Phone: 04994-256690

Dated :17.07.2017

Certified that, I have audited the Annual Financial Statement of Meenja Grama 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 Meenja Grama Panchayat for the year 2016-17, except the observations in Part 2 and part 3 of my audit report, properly presents the picture of income and expenditure.

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

ഓഡിറ്റ് സർട്ടിഫിക്കറ്റ്

കെ.എസ്.എ-കെ.എസ്.ഡി-5/830/2017

കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്,  
ജില്ലാ ഓഡിറ്റ് കാര്യാലയം, കാസറഗോഡ്.

E-mail:- doksd.ksad@kerala.gov.in  
ഫോൺ: 04994-256690

തീയതി.17.07.2017

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 മീഞ്ച ഗ്രാമ പഞ്ചായത്തിന്റെ 2016-17 വർഷത്തെ വാർഷിക ധനകാര്യ സ്റ്റേറ്റ്മെന്റ് പരിശോധിച്ചതായി ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

എന്റെ റിപ്പോർട്ടിൽ ചൂണ്ടിക്കാണിച്ചിരിക്കുന്ന പരാമർശങ്ങൾ ഒഴികെ, എന്റെ അഭിപ്രായത്തിൽ, മീഞ്ച ഗ്രാമ പഞ്ചായത്തിന്റെ 2016-17-ലെ വാർഷിക ധനകാര്യ പത്രിക, വരവ് ചെലവ് കണക്കുകളെ ശരിയായ രീതിയിൽ അവതരിപ്പിക്കുന്നു എന്ന് ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

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

**Annexure -2****Meenja Grama Panchayat-Receipt and Payment Statement for the period from 01-April-2016 To 31-March-2017**

<i>Code</i>	<i>HeadAccount</i>	<i>Schedule</i>	<i>Amount(Rs.)</i>
	Opening Balance		
	Bank	RP-40(a)	14,028,488.91
	Cash	RP-40(a)	33,869.00
	Receipts		
Operating			
110000000	Tax Revenue	RP-1	625,665.00
130000000	Rental Income from Panchayat Properties	RP-3	1,200.00
140000000	Fees & User Charges	RP-4	342,229.00
150000000	Sale & Hire Charges	RP-5	2,160.00
160000000	Revenue Grants, Funds, Contributions & Compensations	RP-7	7,882,536.00
171000000	Interest Earned	RP-9	264,485.00
320000000	Grants, Funds & Contributions for Specific Purposes	RP-31	79,396,777.00
350000000	Other Liabilities	RP-36	8,678,259.00
NonratingOpe			



180000000	Other Income	RP-10	11,103.00
340000000	DRepositsceived	RP-34	87,299.00
350000000	Other Liabilities	RP-36	168,421.00
431000000	SundryReceivables)Debtors (	RP-43	3,158,691.00
460000000	Loans,Advances and Deposits	RP-47	542,723.00
Grand Total			115,223,905.91
	Payments		
Operating			
210000000	Establishment Expenses	RP-11	2,793,924.00
220000000	Administrative Expenses	RP-12	560,830.00
230000000	Operations & Maintenance	RP-13	3,418,107.00
250000000	DecentralisProgrammed- Productivelan Sector	RP-15	2,483,283.00
251000000	DecentralisProgrammed- PlanService Sector	RP-16	15,552,938.00
252000000	DecentralisProgrammed- PlanInfrastructure Sector	RP-17	495,654.00
253000000	DecentralisProgrammed- Projectslan not included in Sector Division	RP-18	1,924,195.00
254000000	ExpeTransferredditures Institutionsof and State Sponsored Schemes (not included under	RP-19	831,440.00
255000000	MaintenanceProjects	RP-20	3,809,940.00
256000000	OthRevernue Grants and Funds - Revenue Expenses	RP-21	410,685.00
260000000	Grants, Contributions and Compensations from Own Fund	RP-22	11,000.00
280000000	Prior Period Item	RP-26	-47,245.00
320000000	Grants, Funds & Contributions for Specific Purposes	RP-31	0.00
350000000	Other Liabilities	RP-36	59,865,865.00
NonratingOpe			
240000000	Interest & Finance Charges	RP-14	1,305.00
340000000	DRepositsceived	RP-34	326,200.00
350000000	Other Liabilities	RP-36	2,211,531.00
410000000	FixedAssets	RP-38	606,770.00

412000000	CapitalWorkIn Progress	RP-40	1,441,152.00
460000000	Loans,Advances and Deposits	RP-47	490,671.00
	Closing Balance		
	Bank	RP-40(b)	17,971,134.91
	Cash	RP-40(b)	64,526.00
Grand Total			115,223,905.91

The Deputy Director  
District Audit Office, Kasaragod

### **Annexure -3**

## **Meenja Grama Panchayat Income & Expenditure Statement For the period from 01-April-2016 to 31-March-2017**

Code	HeadAccountOf		Schedule	Amount(Rs.)
			Income	
110000000	Tax Revenue		I-1	3,048,013.00
130000000	Rental Income from Panchayat Properties		I-3	68,193.00
140000000	Fees & User Charges		I-4(b)	440,931.00
150000000	Sale & Hire Charges		I-5(b)	2,160.00
160000000	Revenue Grants, Funds, Contributions & Compensations		I-6	124,668,677.00
170000000	Income from Investments		I-7	40,352.00
171000000	Interest Earned		I-8	264,485.00
180000000	Other Income		I-9	11,103.00
A	Total	-Income		128,543,914.00

			Expenditure		
210000000	Establishment Expenses			I-10(b)	7,493,565.00
220000000	Administrative Expenses			I-11(b)	560,830.00
230000000	Operations & Maintenance			I-12(b)	52,363,309.00
240000000	Interest & Finance Charges			I-13	1,305.00
250000000	DecentralisProgrammed-Productivelan Sector			I-14	5,892,066.00
251000000	DecentralisProgrammed- PlanService Sector			I-14(a)	21,956,973.00
252000000	DecentralisProgrammed- PlanInfrastructure Sector			I-14(b)	495,654.00
253000000	DecentralisProgrammed Plan		- Projects not included in Sector	I-14(c)	1,924,195.00
	Division				
254000000	ExpeTransferredditures Institutionsof and State Sponsored Schemes			I-14(d)	37,017,020.00
	(notProgrammeincludedunder Decentralised Plan )				
255000000	MaintenanceProjects			I-14(e)	3,809,940.00

256000000	OthReverne Grants and Funds - Revenue Expenses		I-15(a)	410,685.00
260000000	Grants, Contributions and Compensations from Own Fund		I-15	11,000.00
272000000	Depreciation		I-17(a)	2,140,522.00
B	Total	-Expenditure		134,077,064.00
C = A-B	<i>Gross Surplus/Deficit of Income over Expenditure</i>			(5,533,150.00)
D= 280000000	Prior Period Item		I-18	(237,217.00)
E = C-D	<i>Gross Surplus/Deficit of Income over Expenditure after prior</i>			(5,295,933.00)
	<i>period items</i>			
290000000	Transfer to Reserve Funds			
	<i>Net Balance being surplus/deficit carried over to Balance sheet</i>			
	<i>(Panchayat Fund)</i>			

The Deputy Director  
District Audit Office, Kasaragod

### **Annexure -4**

## **Meenj GaramaPanchayat-BALANCE SHEET as on 31-March-2017**

Code No.	Description of Items	Schedule No	Amount
	<u>LIABILITIES</u>		
	Reserve& Surplus		
310000000	Municipal (General) Fund [Code No 310]	B-1	3790923.36
311000000	Earmarked Funds	B-2	0.00
312000000	Reserves	B-3	32178653.00
	<i>Total Reserve&amp; Surplus</i>		35969576.36
	Grants,Contributions for specific purposes		
320000000	Grants, Funds & Contributions for Specific Purposes	B-4	11757523.50
	<i>Total Grants,Contributions for specific purposes</i>		11757523.50
	Loans		
330000000	Secured Loans	B-5	0.00
	<i>Total Loans</i>		0.00
	Currevionst Liabilities and Pro		

340000000	DRepositsceived	B-7	495645.00
350000000	Other Liabilities	B-9	2729012.45
	<i>Total Current Liabilities and Provisions</i>		3224657.45
	TOTAL LIABILITIES		50951757.31
	<u>ASSETS</u>		
	FixedAssets		
410000000	FixedAssets	B-11	38495976.00
411000000	Accumulated Depreciation	B-11	(6364487.00)
412000000	CapitalWorkIn Progress	B-11(a)	205747.00
	<i>Total Fixed Assets</i>		32337236.00
	Investments		
420000000	Investments	B-12	476588.00
	<i>Total Investments</i>		476588.00
	CurrAssets,Loansnt and Advances		
430000000	Stock-in-hand	B-14	5760.00
431000000	SundryReceivables)Debtors (	B-15	94112.40
440000000	Pre-paid Expenses	B-16	0.00
450000000	Cash and Bank balance	B-17	18035660.91
460000000	Loans,Advances and Deposits	B-18	2400.00
	<i>Total Current Assets,LoansAdvancesand</i>		18137933.31
	TOTAL ASSETS		50951757.31
<i>Software Support : Information Kerala Mission</i>		Accounts Officer	Secretary

The Deputy Director  
District Audit Office, Kasaragod