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KERALA STATE AUDIT DEPARTMENT

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AUDIT REPORT
ON THE ACCOUNTS OF
MEENJA GRAMA PANCHAYAT

For the year 2017-2018

District Audit Office, Kasaragod.

Phone :04994256690

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(Registered with acknowledgement)

No. KSA.KSD-5/1303/2018

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

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

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DATED: 10.12.2018

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 2017-2018 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 2017-2018 for fervor 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,

Deputy Director,
District Audit Office, Kasaragod.

Copy to :

1. The Director of Kerala State Audit Department, Tvpm (Through e-mail)
2. The Deputy Director of Panchayats, Kasaragod.
3. Office copy.

No. KSA.KSD-5/1303/2018 Dated: 10.12.2018

**AUDIT REPORT ON THE ACCOUNTS OF MEENJA GRAMA PANCHAYAT IN
KASARAGOD DISTRICT FOR THE YEAR 2017-2018**

(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 2017-2018 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 01.07.2017 to 20.10.2018 were verified in audit and withdrawals from various accounts were verified from 01.04.2017 to 31.03.2018.

The defects noticed in audit have been brought to the notice of the Panchayat through Audit Enquiries. Out of 5 Audit Enquiries served replies to 1 Enquiry 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 has also to be take 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	Sri. B.Mahesha, Deputy Director, Kerala State Audit Department.
Time taken for audit	22.10.2018 to 30.10.2018.
Name and designation of auditors who conducted the audit	Sri. Gopalakrishna Naik, Audit Officer.
	Sri. Vinoth Kumar. C, Audit Officer.
	Sri. Yadava Kumara. C.H, Assistant Audit Officer.
	Sri. Janardanan. C, Senior Grade Auditor.
	Sri. Sivasankara.K, Auditor.

(B). Executive Authorities.

President	Smt. Shamshad Shakur.	01.04.2017 to 31.03.2018
Secretary	Sri. Gopala. K	01.04.2017 to 31.03.2018

Implementing Officers.

Designation	Name of the Officers	Period
Assistant Secretary	Smt. Rajeshwari. B.	01.04.2017 to 20.05.2017
	Sri. Gopala. K	21.05.2017 to 14.06.2017

	Sri. Satheesh Chandran.G.R	15.06.2017 to 31.03.2018
Assistant Engineer	Sri. Arjun R Kurup	01.04.2017 to 14.07.2017
	Sri. Thimma Kudiya	15.07.2017 to 31.03.2018
Agriculture Officer	Smt. Meera. N.	01.04.2017to 18.10.2017
	Smt.Bindu George	19.10.2017 to 04.12.2017FN
	Sri.Chavana Narasimhalu	04.12.2017 to 31.01.2018FN
	Sri.Dipin.M.N	31.01.2018 to 31.03.2018
Village Extension Officer	Sri. Sujith Kumar. V.	01.04.2017 to 31.03.2018
I.C.D.S Supervisor.	Smt. Kavyashree. G.	01.04.2017 to 28.12.2017
	Smt. Ramya.C.R	29.12.2017 to 31.03.2018
Head Master.	Smt.Ravindra.M.	01.04.2017 to 31.03.2018
Medical Officer (Allopathy)	Dr. Muralidhara. K.	01.04.2017 to 30.07.2017
	Dr.Prabhakara Rai	01.08.2017 to 31.03.2018
Medical Officer (Homoeo)	Dr. Ambily. B.	01.04.2016 to 26.04.2017 FN
	Dr. Swapna.C	26.04.2017 to 01.10.2017 FN
	Dr.Namitha.S	01.10.2017 to 31.03.2018
Medical Officer (Ayurveda).	Dr. Rajarama. D.K.	01.04.2017 to 31.03.2018
Veterinary Surgeon.	Dr. Mithin. U.C.	01.04.2017 to 03.07.2017AN
	Dr. Vysakh Mohan	03.07.2017 to 19.10.2017AN
	Dr. Manju.S	19.10.2017 to 31.03.2018

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1. Audit Certificate
2. Receipts and payments Statement 2017-2018.
3. Income and Expenditure Statement 2017-2018.
4. Balance Sheet as on 31.03.2018.

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1-1 Budget.

The budget for the year 2017-2018 was approved by the Panchayat Committee as per resolution No.01/2017 dated 28.03.2017. The anticipated receipts and payments as per the budget were as follows.

Opening Balance	2,08,42,545.00
Anticipated Receipts	11,60,08,000.00
Total	13,68,50,545.00
Anticipated Payments	12,66,22,000.00
Closing Balance	1,02,28,545.00

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

Item	Anticipated	Actual	Difference between budget and actuals	
			Excess	Less
Opening Balance	2,08,42,545.00	1,80,35,660.91	28,06,884.09	-
Receipts	11,60,08,000.00	11,39,80,715.00	20,27,285.00	-
Total	13,68,50,545.00	13,20,16,375.91	48,34,169.09	-
Payments	12,66,22,000.00	12,02,33,139.00	63,88,861.00	-
Closing Balance	1,02,28,545.00	1,17,83,236.91	15,54,691.91	-

There is a huge gap between the figures under anticipated and actuals. A realistic approach may be adopted in preparing the budget proposals for the coming years.

The revised budget for the year 2017-2018 was approved by the Panchayat Committee as per resolution No.01/2018 dated 20.03.2018.

The receipts and as per the revised budget were as follows.

Opening Balance	36,24,150.00
Receipts	13,63,63,800.00
Total	13,99,87,950.00
Payments	13,62,87,500.00
Closing Balance	37,00,450.00

1-2 Annual Financial Statement.

The Annual Financial Statement for the year 2017-2018 was submitted to audit on 06.06.2018. 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
2017-2018	09.07.2018 & 10.07.2018	KSA.KSD-3/736/2018 dated 10.08.2018

Defects noticed in the AFS are detailed below.

1. The rectification details of the defects pointed out in the certificates for the year 2016-17 has not submitted along with the AFS for the year 2017-2018.
2. Records and registers for verification of the amount of Rs 5,67,185/- shown in schedule B7 of Balance sheet was not produced. Action may be taken to credit all the deposits unclaimed for more than 3 financial years to the Panchayat fund at the close of March in every year as per the provision laid down under article 282A of KFC.
3. Records and registers for verification of the figures shown in schedule B9 of Balance sheet was not produced.
4. Assets created by the Panchayat is not updated in Sachithra software. Hence the correctness of the fixed assets shown in schedule B11 of Balance sheet cannot not be verified.
5. Demand register and arrear demand register of property tax is not maintained. The figures shown in the demand, collection and balance statement is not agree with the figures in the AFS. The certified abstract of property tax for the year is not prepared.
6. The certified abstract of profession, D&O trade license fee and rent for the year is not prepared.
7. The certified abstract of advance register for the year is not prepared.
8. The balance sheet as on 31.03.2018 includes an amount of Rs 4,20,000/- under the head 412010101 as Capital work in progress, but details of the amount was not made available for verification.
9. The balance sheet as on 31.03.2018 includes an amount of Rs 5,760/- under the head 430100103 as Closing stock-stores, but valuation of closing stock is not done.
10. Records and registers for verification of the figures shown in schedule B4 of Balance sheet was not produced.
11. Receipt under Mahatma Gandhi National Rural Employment Guarantee schemes as per RP-31 schedule is Rs 6,98,853/-, expenditure under MGNREGs as per RP-16 is Rs 7,41,760/-. As per the FTO

summary expenditure for the year is Rs 89,34,155/-. Hence the total expenditure under MNREGs for the financial year is Rs 96,75,915/-. But in Schedule I-6 of the Income and Expenditure statement expenditure under MGNREGs is Rs 1,12,71,189/-. There is a difference of Rs 15,95,274/-.

The Income and Expenditure Account, Receipt and payment and the balance sheet for the year 2017-2018 which were subjected to audit are appended to this report.

1-4 Financial Position (As per Receipt & payment Account).

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

Opening balance	1,80,35,661
Receipts	11,55,30,715
Total	13,35,66,376
Payments	12,17,83,139
Closing Balance	1,17,83,237

** Above receipt and payment includes Rs 10,50,000/- (financial helps to widows daughter's marriage) and Rs 5,00,000/- (paddy incentive) which were not accounted in the Receipt and Payment accounts of the Panchayat.

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

Fund	Opening balance	Receipts	Total	Payments	Closing Balance**	Percentage of utilization
1	2	3	4	5	6	7
Development Fund – General	0	1,42,95,000	1,42,95,000	1,01,37,201	41,57,799 ^{##}	70.91
Development Fund- SCP	0	24,04,530	24,04,530	23,75,723	28,807 ^{##}	98.80
Development Fund – TSP	0	2,15,912	2,15,912	1,51,226	64,686 ^{##}	70.04
CFC Grant	0	67,12,977	67,12,977	66,45,893	67,084 ^{##}	99.00
Performance Grant Under KLGSDP	0	33,92,668	33,92,668	29,94,635	3,98,033 ^{##}	88.27
Maintenance Fund- Road	0	37,10,000	37,10,000	36,92,500	17,500 ^{##}	99.53

Maintenance Fund – Non-Road	0	31,22,000	31,22,000	28,94,766	2,27,234##	92.72
B Fund	0	15,59,000	15,59,000	15,59,000	0	100
TSB Account (General Purpose)	32,14,765	81,15,035	1,13,29,800	1,10,35,649	2,94,151	-
TSB Account (Joint Venture)	21,000	25,72,500	25,93,500	25,90,576	2,924	-
NMG (Own fund Ac No 958)	74,27,443	62,02,467	1,36,29,910	33,28,234	1,03,01,676	-
SBI (Sand own fund Ac No 6190)	8,02,702	1,953	8,04,655	8,01,898	2,757	-
Presidents distress relief fund Ac No 6702)	1,799	0	1,799	0	1,799	-
Plan imprest (Ac No5289)	1,04,349	14,300	1,18,649	0	1,18,649	-
Jalanidhi (Ac No 7277)	62,61,356	6,74,70,980	7,37,32,336	7,28,47,657	8,84,679	-
SSA(Ac No 2519)	44,279	1,771	46,050	0	46,050	-
MGNREG (Ac No 6190)	45,651.50	6,98,853	7,44,504.50	7,41,760	2,744.50	-
Saksharatha (Ac No 1465)	47,790.50	1,912	49,702.50	0	49,702.50	-
Cash	64,526	0	64,526	-13,579	78,105	-
Total	1,80,35,661	12,04,91,858	13,85,27,519	12,17,83,139	1,67,44,380 (Actual closing balance is Rs1,17,83,237)	

The closing figures (Rs 49,61,143/-) on 31.03.2018 under Development Fund(Gen, SCP & TSP), KLGSDP, CFC Grant and Maintenance Fund were absorbed into consolidated fund.

** Above receipt and payment includes Rs 10,50,000/- (financial helps to widows daughter's marriage) and Rs 5,00,000/- (paddy incentive) which were not accounted in the Receipt and Payment accounts of the Panchayat.

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
125	92	0	33	73.6%

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
		Number	Amount	Number	Amount	
1	Secretary.	9	10891706	6	9809073	90.06
2	Assistant Secretary.	5	1316666	4	1116666	84.81
3	Assistant Engineer.	83	16217406	56	8775737	54.11
4	Agricultural Officer.	5	5967500	5	3208555	53.77
5	Village Extension Officer.	8	1307500	8	577500	44.17
6	ICDS Supervisor.	3	3453000	3	2777152	80.43
7	Medical Officer-PHC.	3	1057500	2	866094	81.90
8	Medical Officer-Homeo.	1	150000	1	150000	100
9	Medical Officer-Ayurveda.	1	350000	1	350000	100
10	Head Master.	4	2349000	3	2213700	94.24
11	Veterinary Surgen	3	1080000	3	717402	66.43
	Total	125	44140278	92	30561879	69.24

For the year 2017-18 a total of 125 projects were approved by DPC. Out of this 92 projects were implemented during the year, which account for only 73.6% of the total numbers. In the case of public works the number of projects have to be implemented was 83, out of which only 56 projects were implemented. The poor percentage in implementation of projects is brought to notice. The Assistant Engineer has utilized only 54.11% of the fund year marked. 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 Agricultural Officer, Village Extension Officer and Veterinary Surgen is brought to notice.

1-7 Mahathma Gandhi NREGS.

During 2016-17, Panchayat has prepared an action plan for the implementation of 503 projects under Mahatma Gandhi National Rural Employment Guarantee Scheme, for a total outlay of ₹ 10,97,84,640/- which include labour component for ₹ 7,84,17,600/- and material component for ₹ 3,13,67,040/- But the panchayat has succeeded to implement only 204 projects with a total expenditure of ₹ 89,34,155/- which is only 8.14% of the expected expenditure. Special attention to be given to implement all the projects got approved in the action plan. Financial position of MNREGs is given below

Item	Opening Balance	Receipt	Total	Expenditure	Closing Balance
Administrative expenditure	45,651	6,98,853	7,44,504	7,41,760	2,744
Directly given to beneficiaries account	0	89,34,155	89,34,155	89,34,155	0

Review of Mahathma Gandhi NREGS.

Total families registered	2273
Total number of job cards issued	2273
No. of S.C. families	176
No. of S.T. families	26
Total number of labour days to be generated	32802
No. of families completed 100 days job	77
Total number of projects got approved	503
Total number of projects implemented	204
Total expenditure	Projects 89,34,155
	Admin 7,41,760
	96,75,915

1-8 Welfare Pensions.

The details of the welfare activities under taken by the panchayat during the year 2017-18 are furnished below.

Name of the pension	Amount expended	No. of Beneficiaries
Unemployment Allowance	9,000	17
Agriculture Workers Pension	15,01,800	135
Widow pension	11079300	945
Indira Gandhi National Old Age Pension	19675600	1601
Indira Gandhi National Disabled Pension	38,91,300	322
Pension for unmarried women above 50 years	1,00,700	9

Financial help for widow's daughter's marriage	10,50,000	35
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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 23.10.2018, at 4.50 pm, in the presence of the accountant and the Secretary. The cash balance of 23.10.2018 was ₹ 2,211/- as per the records. The physical presence of ₹ 2,211/- 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

During the year 2017-2018 the post of Assistant Secretary was vacant from 21.05.2017 to 14.06.2017, the post of Accountant was vacant from 01.02.2018 to 31.03.2018, one Clerk was on leave from 07.09.2017 to 31.01.2018. At present (during the time of audit) there is no Accountant in the Panchayat, the post of Accountant is 02.07.2018, this vacancy has badly affected the day to day accounting of the transactions made by the Panchayat Office.

Maintenance of the service book of the employees of the Panchayath is not in order. Date of birth entered in part I of the service book of the following employees is not verified and attested by the secretary.

1) Sri.Sandesh.K, Clerk,

2) Sri. Sasidharan.T, Part time sweeper

Also, the revision of pay vide GO(P) No 7/2016/Fin dated 20.01.2016 of the following employees has not got approval from this department.

1) Sri.Sandesh.K, Clerk,

2) Sri. Shabeen Faris.P.K, Senior Clerk.

Sri.Sandesh.K, Clerk, entered in Panchayat department on 05.08.2011 and his probation period is not

completed till date. On verification of the service book of the incumbent, approval for the extension of probation period for 1year from 05.08.2013 has been sanctioned by the Deputy Director of Panchayat, Kasaragod vide order number A5-7998/15/KDis dated 26.12.2015 and further extension of time period is not obtained. The matter is brought to the notice of the secretary.

The pay and other allowances of the employees are distributed through their bank accounts. Also, the pension contribution and other recoveries from salary are properly recovered and credited to the respective department.

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 held regularly. During the year 2017-18, staff meetings of the employees of the Panchayat held at least once in every month and relevant discussions/decisions were seen made in these meetings. But the minutes of some meetings are not recorded in the minutes book.

All the accounts of the panchayat is incorporated in the annual financial statement. However some accounts maintained by the panchayat has no transactions. Presidents distress relief fund is maintained for the name sake, during the year no receipt and expenditure is made from this account.

The receipt and expenditure of the institution is not reviewed on the basis of the budget proposal. Though the financial transactions of the institution is properly accounted, some omissions are noticed in audit.

Periodical closing and reconciliation of bank/treasury accounts are done properly. During the year panchayat has not achieved 100% tax collection. The rules for procurement of goods and stores are followed by the institution. Accounting of the assets created to the asset register is not done properly.

The standing committees of the Panchayat do meet regularly. The details of discussions, opinions and decisions taken are entered in the minutes books. During the year 2017-2018, Finance standing committee met 13 times, the Welfare standing committee met 13 times, development standing committee met 13 times and health and the standing committee for education met 12 times.

1-11 Details of other audits conducted.

Audit	Date of last audit	Period of Audit	No & date of the report
Performance Audit	05.9.2018& 06.09.2018	August 2018	No PAU 160/2018 dated 06.09.2018
Audit of the Accountant General	27.09.2018 to 09.10.2018	2013-14 to 2017-18	Report not received

1-12 Defects in Annual Financial Statement.

In continuation of the defects pointed out in paragraphs number 1-3 of this report following defects in the AFS is also brought to notice.

1) Financial helps to widows daughters marriage amounting to Rs 1,50,000/- and paddy incentive amounting to Rs 5,00,000 is not accounted in the AFS.

2) As per the balance sheet (Schedule B-12) investment amount is Rs 5,16,940/-. But on verification of the fixed deposit certificate (FD No 1936/06-07 dated 11.01.2018 at Miyapadav Service Co-operative bank Ltd)

the investment amount is Rs 5,17,098/-. The difference needs to be explained.

1-13 **Jalanidhi Project.**

Receipts and payments account of Jalanidhi-II Project of Meenja Grama Panchayat for the year 2017-2018 is as follows.

Opening balance		62,61,356
Receipts from RPMU of Jalanidhi	5,87,36,246	6,74,70,980
Receipts from Meenja Grama Panchayat	8,41,70,93	
Interest received	3,17,641	
Total		7,37,32,336
Payments		7,28,47,657
Closing balance		8,84,679

In addition to the above receipts an amount of 19,32,361/- has been credited to the accounts of each beneficiary group being their beneficiary contribution.

Details of fund transferred from Jalanidhi to the accounts of beneficiary groups during the year 2017-2018 is given below.

Sl No.	Name of beneficiary group	Amount paid.		
		Grama Panchayt Share	RPMU Share	BG Share
1	Adakkathuguri	0	219699	43939
2	Baliyoor	0	3849995	716274
3	Battipadavu Kundadka	14000	2267913	416694
4	Battipadavu Morthane	0	485298	105555
5	Bejja	95000	2218216	411033
6	Berika	0	3143796	584611
7	Bolanathakodi	0	615819	113282
8	Budriya	140000	5407383	998741
9	Chadippadavu	0	631796	119847
10	Chigrupade	390000	2854994	562270
11	Daddangadi	40000	151842	29968
12	Darkas Kadambar	6000	979571	181218
13	Dharma Nagar	0	758585	162373
14	Doomarakkad Bejjankala	43100	3252918	598944

15	Durgippalla	182000	1510099	280888
16	Eliyana	110000	3415425	629217
17	Gandhinagar Morthadka	0	939269	175544
18	Gandhinagar UT Colony	37000	1293113	272592
19	Honnakkatte Berika	49500	4770344	880562
20	IHDP Colony	0	522977	120859
21	Kadambar	20000	860328	154976
22	Karibail	12500	4223682	840104
23	Kinnimar Moodambail	25726	18218	3616
24	Kuloor Poyyalu	127000	2310448	425655
25	Majbail Kodde	148385	1100266	511176
26	Morthane Kajakodi	19500	372788	71713
27	Pajjinkar Santhedukka	87850	1270656	231865
28	Pammar Gudde	108000	1423819	266508
29	Santhedukka	134800	2688763	505448
30	Sinthaje Korikkar	0	1330006	247378
31	Thalekkala	142000	2529647	466998
	Total	1932361	57417673	11129848

An agreement was signed for Janidhi 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 Supplementary dated 12.04.2018), and as per the agreement the work is to be completed within 30.06.2018. The validity of the agreement has elapsed on 30.06.2018, but the agreement has not revised till date of audit. Total number of Projects implemented under Janidhi scheme in the Panchyat is 31, as per the information from the Janidhi section office functioning in the Panchayat Office all the 31 scheme were completed. Detailed audit of Janidhi Projects was not conducted along with the audit on the accounts of Grama Panchayat for the year 2017-18.

1-14 Own fund.

There was a hike of 18.19%, 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	36,80,505	37,81,830	(+) 1,01,325	(+) 2.75
Non tax revenue	4,49,440	12,66,255	(-) 8,16,815	(-) 181.74
Other Revenue	0	0	0	-
Total	41,29,945	50,48,085	(+) 9,18,140	(+) 18.19

ഭാഗം-2

വരവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

2-1 Property Tax huge arrears.

The arrear demand and collection of property tax for the period 2017-2018 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 . As per Financial statement for the year 2017-2018 receivable property tax on residential/non residential building (current balance)is Rs. 1,69,059/-And receivable for property tax on residential building (arrear balance)is Rs.3,78,149/-. Hence early action to be initiated to collect the arrears in time.

2-2 Profession Tax not demanded and Collected.

On verification of Demand Register of Profession Tax for the year 2017-2018, it was seen that the Panchayat has not demanded the profession tax of the following Insitution and the employes working there.

Sl No	Name of Institution	
01	Manavatty English Meadium School ,Dharmanagar.	1st Half and 2 nd Half.
02	Manjeshwar Wood Industries kadambar.	1st Half and 2 nd Half.
03	K.A Boards, Manjeshwar.	1st Half and 2 nd Half.
04	Manjeshwar Veenars.	1st Half and 2 nd Half.
05	M.A Frame Work Battipadavu.	1st Half and 2 nd Half.
06	M.A Products Pvt Ltd Battipadavu.	1st Half and 2 nd Half.

Steps may be taken to collect the profession Tax on institutions(Turnover) , employees and intimated to audit.

2-3 D. & O. Licence Fee - Renewal and Collection - Defects

As per the Article 232 of Kerala Panchayat Raj Act, 1994, any place which comes under the jurisdiction of the Grama Panchayat, shall not be used for any purpose, without the licence obtained from the Panchayat.

The abstract of the D.& O. Licence Fee for the year 2017-2018 is shown in the Table below.

Number of D&O licence distributed for the year	Number of New Applications. (2017-2018)	Number of Applicants Renewed the D.& O. Licence (2017-2018)	Total

2016-2017					
		Renewed within the time period specified as per rule	Belated Renewal without considering the time period specified by rule	Non-renewal applicants	
232	68	17	194	21	211

When considering 15 Wards of the Grama Panchayath as a whole, the number of business/ commercial institutions which hold D.& O. Licence is very limited. In order to ensure that to all the commercial institutions functioning in the Jurisdiction of the Grama Panchayat, D,& O. Licence has been issued, the authority should collect the detailed list of occupants from the owners of buildings/ lands as specified in the Article 205 B. of Kerala Panchayath Raj Act. But out of the total applications submitted during the year 2017-2018 for the renewal of D.&O. Licence, it is seen that 92% has been renewed only after the expiry of the time limit provided. Audit view it as the serious lapse from the part of the officer, who is incharge of the section. Since the Register of traders list is not kept by the section concerned, it is impossible to verify effectively, that whether the Licence fee is collected or not from all the traders / institutions functioning in the jurisdiction of the Panchayat. The panchayat followed a system,where the renewal of the licence is done only of those institutions, which submitted the applications within the stipulated time period. Panchayat do not taken any penal/ disciplinary actions towards those institutions who failed to renew the licence as per Rules. It has resulted a situation of unlicensed institutions functioning within the panchayat territory. This unlawful system should be reviewed and rectified.

Enquiries and Further Actions on the Applications submitted.

It is important that those applications which does not have complete informations regarding the institutions, shall not be received without adequate scrutiny. In the application the following things should be recorded. They are- date of application, the purpose of licence, the name of the institution (if it has a particular name), the number and name of the license of previous year (in the case of renewal), financial turn over for one day and the horse power of the machinery used. (only if it works with machinery).

Ensure the availabilty of Sanitary Fitness Certificate.

While giving license to those institutions which comes under the control of panchayath, a sanitary fitness certificate by the medical officer should be produced. When the sanitary fitness certificate is issued on the basis of the report of the Junior Health Inspector, the Junior Health Inspector shall keep a Personal Register regarding the enquiry. (66562/RC3-12-L.S.G.D. dated 10.01.2013)

The defects of application is not verified

At the time of renewal of licence, the officer concerned shall conduct verification of site and the secretary shall authenticate the report on enquiry. Verification of site helps to ascertain whether the turnover of the institution increased or not, whether they conduct unauthorised sale or not, and also helps to ensure that all the informations provided in the application is correct or not. At present, lapses are found in all such procedures mentioned above. Steps may be taken to avoid such lapses in the future.

The officer in-charge of section cocerned, shall ensure that all the Licence holders are renewed their licence on or before the last working day of the month of February. The institutions which works without

renewed licence should be traced out from the Traders Register and they may be served a notice. A fine of Rs.1,000/- shall be levied from those persons failed to renew the licence within the stipulated time (Rule 26).

The Register of Traders List not Maintained.

As per the Kerala Panchayath Raj Rules, 1998 (keeping of Records and issueing of copy) Rule 3, the Grama Panchayath shall maintain a ward wise Traders Register regarding the commercial institutions which works within the jurisdiction of the Grama Panchayat. But the Grama Panchayat failed to maintain such a Register of Traders List. The non- maintanance of Traders Register stands as an obstacle in the the effective verification of D. & O. Licence Fee.

Audit suggests to take necessary actions to improve the efficiency of machinery for the distribution of licence in future.

2-4 Profession Tax -returns not poduced to audit verification.

During the year 2017-2018 ,panchayth has not produced the returns of profession tax(First Half) for audit verification. In the absence of returns ,the correctness of half year income of the employeese, profession tax collected, and the total number of employeese working in the institution is not ascertained . Audit view it as the serious lapse from the part of the officer, who is incharge of the section. Since the returns of profession tax(First Half)is not kept by the section concerned, it is impossible to verify effectively. List of institution is given below.

SL No	Name of Institution	First half /second half
1	ST. JOSEPH AUPS KALIYUR	1st Half
2	MANAVATTY ENGLISH MEDIUM SCHOOL DHARMANAGAR	1st Half
3	VIJAYA BANK SUKADAKATTE	1st Half .
4	MUTHOOT FINANCE LTD. VORKADY	1st Half .
5	SSNALPS KOLIYOOR	1st Half
6	POST OFFICE KOLIYOOR (HEAD POST MASTER)	1st Half
7	GLPS THALEKALA	1st Half

8	SUNPROMEL BATTIPADAVU	1st Half
9	MALABAR ISPAT PVT. LTD. BATTIPADAVU	1st Half
10	SERVICE CO-OP BANK MIYAPADAVU	1st Half
11	FATHIMA ENGLISH MEDIUM SCHOOL MIYAPADAVU	1st Half
12	SRI VIDYAVARDHAKA HIGHER SECONDARY SCHOOL MIYAPADAVU	1st Half
13	SVVHS MIYAPADAVU	1st Half
14	VIDYAVARDHAKA AUPS MIYAPADAVU	1st Half
15	BSNL CANNORE	1st Half
16	POST OFFICE MIYAPADAVU(HEAD POST MASTER)	1st Half
17	VANI VILAS THOTTETHODY	1st Half
18	POST OFFICE CHARLA (HEAD POST MASTER)	1st Half
19	MEENJA GRAMA PANCHAYAT	1st Half
20	PHC MEENJA	1st Half
21	KERALA GRAMINA BANK MIYAPADAVU	1st Half
22	GHD MEENJA	1st Half
23	KRISHI BHAVAN MEENJA	1st Half
24	BDO MANJESHWAR (VEO)	1st Half
25	GAD MEENJA	1st Half
26	VETERINARY DISPENSARY MEENJA	1st Half

27	THE THAHSILDAR KASARAGOD (MEENJA VILLAGE)	1st Half .
28	GLPS KULLOOR	1st Half
29	GHS MOODAMBAIL	1st Half
30	GUPS MOODAMBAIL	1st Half
31	GLPS MAJIBAIL	1st Half
32	BEEDI WORKERS WELFARE SOCIETY MAJIBAIL	1st Half
33	MAJIBAIL SERVICE CO-OP BANK	1st Half
34	POST OFFICE MAJIBAIL (HEAD POST MASTER)	1st Half
35	GHS KADAMBAR	1st Half
36	GLPS KADAMBAR	1st Half
37	M.A. WOOD INDUSTRIES BATTIPADAVU	1st Half
38	KADAMBAR WOOD INDUSTRIES	1st Half
39	SERVICE CO-OP BANK VORKADY	1st Half
40	POST OFFICE KADAMBAR (HEAD POST MASTER)	1st Half
41	THE THAHSILDAR KASARAGOD (KADAMBAR VILLAGE)	1st Half
42	ST. MARRY'S ENGLISH MEDIUM SCHOOL KALIYOOR	1st Half
43	PEACE ENGLISH MEDIUM SCHOOL MORATHANE	1st Half

The same may be produced to audit verification.

2-5 Rented on building -pending Collection.

As per AFS for the year 2017-2018, arrear balance on rented building is 20,496/- But on verification of

the rented building register it is seen that the balance is only for rupees 5,776/- There is a difference for 14,720/-is seen noticed. In this regard explanation may be furnished to audit.

ഭാഗം-3

ചെലവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

3-1 Projects were not implemented timely- ₹49.61 Lakhs lapsed during the year 2017-18.

During the year 2017-2018, as detailed below, a total sum of ₹ 3,38,53,087/- 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, ₹ 2,88,91,944/- was spent by the institution during the year and the unspent balance of ₹ 49,61,143/- lapsed during the close of the financial year.

Fund	Allotted	Spent	Unspent balance	Percentage of utilization
Development Fund – General	14295000	10137201	4157799	70.91
Development Fund- SCP	2404530	2375723	28807	98.80
Development Fund – TSP	215912	151226	64686	70.04
CFC Grant	6712977	6645893	67084	99.00
Performance Grant Under KLGSDP	3392668	2994635	398033	88.27
Maintenance Fund- Road	3710000	3692500	17500	99.53
Maintenance Fund – Non-Road	3122000	2894766	227234	92.72
Total	33853087	28891944	4961143	85.35

Total number of projects approved for the year 2017-18 was 125, out of this 92 projects were implemented during the year, which account for only 73.66% of the total numbers. In the case of public works the number of projects have to be implemented was 83, out of which only 56 projects were implemented. As per the approved project a sum of ₹ 16217406/-was earmarked for the implementation of public works, but the actual expenditure in this field was only ₹ 8775737/-. The poor percentage in (54.11%) in expenditure by the Assistant Engineer is brought to notice. 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. The poor percentage of implementation of projects by Agricultural Officer, Village Extension Officer and Veterinary Surgeon 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 co-operation of Gramasabha, working groups, implementing officers employees of the panchayat and the standing committees of the panchayat.

3-2 Functioning of working groups is not in order.

Different working groups have been formed in the Grama Panchayath for plan formulation and monitoring. Details of working groups meetings held during the financial year 2017-2018 are as follows.

Sl No.	Name of working Group.	No of members in the working group.	Details of meeting held during 2017-18	
			Date.	No of members participated.
1	Agriculture and allied sector	15	23.05.2017	9
			29.05.2017	9
			12.07.2017	11
			01.08.2017	12
			06.01.2018	10
			22.02.2018	10
			07.03.2018	11
2	Animal husbandry &Diary development	15	29.05.2017	5
			13.07.2012	7
			01.08.2017	5
			21.02.2018	7
			07.03.2018	8
3	SC Development	15	Date not recorded in the minutes book	7

			29.05.2017	7
			11.07.2017	6
			06.01.2018	7
			21.02.2018	7
			07.03.2018	5
4	ST Development		Date not recorded in the minutes book	6
			Date not recorded in the minutes book	9
			11.07.2017	6
			01.08.2017	5
			10.01.2018	6
			21.02.2018	4
			07.03.2018	6
5	Social justice	15	23.05.2017	5
			29.07.2017	7
			10.07.2017	3
			03.07.2017	4
			01.08.2017	2
			04.01.2018	6
			21.02.2018	7
07.03.2018	8			
6	Development of women and children.	15	Date not recorded in the minutes book	5

			29.05.2017	5
			Date not recorded in the minutes book	7
7	Local development economic	15	Date not recorded in the minutes book	9
			11.07.2017	9
			01.08.2017	5
			05.01.2018	5
			21.02.2018	6
			07.03.2018	5
8	Education	15	23.05.2017	9
			29.05.2017	8
			11.07.2017	5
			01.08.2017	8
			06.01.2018	11
			21.02.2018	11
			07.03.2018	9
9	Health.	15	23.05.2017	12
			29.05.2017	8
			11.08.2017	4
			16.08.2017	7
			21.02.2018	7
			07.03.2018	10
10	Public Works	15	Date not recorded in the minutes book	7

			Date not recorded in the minutes book	7
			Date not recorded in the minutes book	9
11	General Administration & finance	15	23.05.2017	5
			29.05.2017	6
			01.08.2017	4
			21.02.2018	10
			07.03.2018	5
12	Poverty alleviation	15	23.05.2017	6
			11.07.2017	6
			01.08.2017	8
			01.01.2018	12
			21.02.2018	9
			07.03.2018	6
13	Drinking water & sanitation	15	Date not recorded in the minutes book	5
			Date not recorded in the minutes book	5
			Date not recorded in the minutes book	5

On verification of the minutes book and attendance of the working groups it is evident that all most all the working were functioning only for the name sake. As per paragraph number 11 (c)ii of GO(MS)No 225/12/LSGD dated 18.08.2012 quorum of the meeting of working groups is fixed as 1/3rd of the total members. From the above statistics it is clear that most of the meetings were held without the participation of minimum required members. Details of the discussion conducted and decision taken were not recorded in the minutes book of the Working groups for Health, Social justice, Development of

women and children, Public Works, Drinking water & sanitation and Animal husbandry & Diary development.

As per Government Order (MS) No 72/2017/LSGD dated 29.03.2017, monitoring of projects and preparation of monitoring report are the duties of working groups. But the above working groups have not followed this direction.

During the year 56 public works were executed by the Assistant Engineer, monitoring of these projects were not done by the working group for public work. The working group for public work has a major role in the developmental activities of the panchayat. But the minutes book of this working group consist only the attendane of the committee members. During the year working group for public work had met three times, but even the date of the meeting was not recorded in the minutes book.

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

3-3 Execution of public works through tendering-competitive tendering was not ensured.

During the year 2017-18 32 public works were executed through tendering. In all these works only two bids were received. One bidder quoted estimate rate while the other bidder quoted a rate ranging from 2 to 7 percentage above estimate rate. It indicate that competitive tendering was not ensured. In future adequate publicity may be given to the tendering through advertisement. Supervision of the development standing committee is needed in the matter.

3-4 Date of birth employee recorded Service Book is not attested.

Date of birth of the following employees recorded in Part I (Page no 1,SI No-8) of their Service Book is not attested. The same may be done after verifying the entry with reference to proof of date of birth.(In reply to the Audit Enquiry No.1 dated 29.10.2018, the Secretary has informed that necessary steps will be taken to rectify the defect).

Si No.	Name of employee	Designation
1	Sri.Sandesh.K	Clerk
2	Sasidharan.T	Part Time Sweeper

3-5 Probation not declared with in the time limit-Extension of probation period no obtained.

Sri.Sandesh.K, Clerk, entered in Panchayat department on 05.08.2011 and his probation period is not completed till date. On verification of the service book of the incumbent, approval for the extension of probation period for 1year from 05.08.2013 has been sanctioned by the Deputy Director of Panchayat, Kasaragod vide order number A5-7998/15/KDis dated 26.12.2015 and further extension of time period is not obtained. The matter is brought to the notice of the secretary.

3-6 Street tap water charges paid -files and registers not produced

A total amount of Rs.31,045/- has been paid to KWA towards the street tap water charges from 04/2017 to 03/2018. But the files showing the details like the number of street taps operated in the panchayat area, the places where street taps are established, availability of water in the street taps and the monthly charges to be paid to KWA is not produced for verification. So the correctness of this payment is not able to ascertain in audit. The details are to be produced for verification.

3-7 Register of street light not maintained properly / joint verification not conducted

During the year 2017-18 a total of Rs.56552 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.

3-8 Projects Implemented in Agriculture sector- Monitoring Report Not Produced

Implementing Officer- Agricultural Officer.

During the year 2017-18 following projects were implemented in agriculture sector by the Agricultural Officer, Krishi Bhavan, Meenja.

Name of project	Expenditure	Activities done
Arecanut development scheme (Project No. 96/18)	1010745/-	Subsidy @75% paid to 461 beneficiaries for the purchase of 35566.5kg OM, and 9022kg Lime.
Cococanut development scheme (Project No. 97/18)	525440/-	Subsidy @75% paid to 356 beneficiaries for the purchase of 20325 kg, and 4558 Kg Lime.
Wages for paddy cultivators (Project No. 98/18)	127500/-	Transferred to the accounts of the 299 Beneficiaries.
Pumpset Distribution (Project No. 99/18)	385370/-	Subsidy @50% paid to 48 beneficiaries for the purchase of Pumpset
Openwell Recharge (Project No. 100/18)	12000/-	Transferred to the accounts of the 2 Beneficiaries.

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.

പൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യുവലോകനവും

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

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	4,76,588/-
Amount deposited during the year (Interest credited)	40,510/-
Total	5,17,098/-
Amount withdrawn during the year	0
Closing balance	5,17,098/-

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

Details of deposit	Amount
FD No 1936/06-07 dated 11.01.2018 at Miyapadav Service Co-operative bank Ltd. Fixed deposit for 1 year, due date 03.01.2019	₹5,17,098/-
Total	₹5,17,098/-

4-6 Audit Recovery.

NIL.

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

Year of	Para	Year of	Para No.	Subject	Present position
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Audit	No.	CAR			
2001-02	3-7(a)	2007-08	3.66.2	Payment through NMR	Amount remitted , the matter is pending before the LFA Committee
2001-02	3-7(b)	2007-08	3.66.2	Payment through NMR	Amount remitted , the matter is pending before the LFA Committee
2001-02	3-7(c)	2007-08	3.66.2	Payment through NMR	Amount remitted , the matter is pending before the LFA Committee
2000-01	3-5	2007-08	3.66.2	Payment through NMR	Amount remitted , the matter is pending before the LFA Committee
2015-16	2-2	2016-17	Chapter2 Anex.5	Profession Tax reg.	Objection Continues

4-8 Details of the charge surcharge cases

Year of Audit Report	Para. No	Name & designation of the officer responsible for loss	Charge/surcharge Certificate		Amount remitted suomotu (Receipt No & date)	Amount recovered through revenue recovery (date)	Amount recovered through court cases		Total amount recovered	Balance amount/ liability	Remarks
			No & date	Amount			Amount involved	Amount recovered			
						NIL					

4-9 Review of Audit.

A- Concise Details:

Total Receipts for the year 2017-18	11,55,30,715
Total Payments for the year 2017-18	12,17,83,139
Loss in receipts	Nil
Loss in expenditure/ amount disallowed in audit	Nil
Amount objected in audit	Nil

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

NIL

Details of amount objected in Audit:

NIL

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

4-10 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.KSD4/642/06)Dated 24.01.07	4
1996-97 (Exp)	LF.KSD6/688/2011 Dated 26.11.02	14
1996-97 (Final)	KSA.KSD-5/102/18(1) dated 22.01.2018	2
1997-98	KSA.KSD-5/102/18(2) dated 22.01.2018	3
1998-99 (P)	KSA.KSD-5/102/18(3) dated 22.01.2018	1
1998-99 (Final)	KSA.KSD-5/102/18(4) dated 22.01.2018	7
1999-2000 (P)	KSA.KSD-5/102/18(6) dated 22.01.2018	4
1999-2000 (Final)	KSA.KSD-5/102/18(5) dated 22.01.2018	6
2000-2001 (Plan)	KSA.KSD-5/102/18(7) dated 22.01.2018	1
2000-2001 (Final)	KSA.KSD-5/102/18(8) dated 22.01.2018	5
2001-02 (Plan)	KSA.KSD-5/102/18(9) dated 22.01.2018	3
2001-02 (Final)	KSA.KSD-5/102/18(10) dated 22.01.2018	4
2002-03	KSA.KSD-5/102/18(11) dated 22.01.2018	5
2003-04	KSA.KSD-5/102/18(12) dated 22.01.2018	5
2004-05	KSA.KSD-5/102/18(13) dated 22.01.2018	6
2005-06	KSA.KSD-5/102/18(14) dated 22.01.2018	3

2006-07	KSA.KSD-5/102/18(15) dated 22.01.2018	4
2007-08	KSA.KSD-5/102/18(16) dated 22.01.2018	2
2008-09	KSA.KSD-5/102/18(17) dated 22.01.2018	2
2009-10	KSA.KSD-5/102/18(18) dated 22.01.2018	3
2010-11	KSA.KSD-4/874/13) dated 09.10.15	8
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	14
2014-15	KSA.KSD5/102/2018(19) dated 22.01.2018	17
2015-16	KSA.KSD5/1069/2017 dated 26.03.18	17
2016-2017	KSA.KSD5/830/2017dated 14.03.18	20

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

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

Annexure -1

AUDIT CERTIFICATE

No. KSA-KSD-3/736/2018.

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

Phone: 04994-256690

Dated : 10-08-2018.

Certified that, I have audited the Annual Financial Statement of Meenja Grama Panchayat in Kasaragod District for the year ended on 31.03.2018 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 2017-2018, 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-3/736/2018.

കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്,
ജില്ലാ ഓഡിറ്റ് കാര്യാലയം, കാസറഗോഡ്.
E-mail:- doksd.ksad@kerala.gov.in
ഫോൺ: 04994-256690
തീയതി: 10-08-2018.

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 2017-2018 വർഷത്തെ വാർഷിക ധനകാര്യ സ്റ്റേറ്റ്മെന്റ് പരിശോധിച്ചതായി ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

എന്റെ റിപ്പോർട്ടിൽ ചൂണ്ടിക്കാണിച്ചിരിക്കുന്ന പരാമർശങ്ങൾ ഒഴികെ, എന്റെ അഭിപ്രായത്തിൽ, മീഞ്ച ഗ്രാമ പഞ്ചായത്തിന്റെ 2017-2018-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

Receipt and Payment statement 2017-18

Meenja Grama Panchayat RECEIPT & PAYMENT STATEMENT
For the period from 01-April-2017 to 31-March-2018

Code.No	Description of Items	Schedule No	Amount
	RECEIPTS		
	Opening Balance		
Bank	Bank	RP-40(a)	17971134.91
Cash	Cash	RP-40(a)	64526.00
	Operating		
110000000	Tax Revenue	RP-1	676300.00
130000000	Rental income from Panchayat Properties	RP-3	1900.00
140000000	Fees & User Charges	RP-4	781819.00
150000000	Sale & Hire Charges	RP-5	53200.00
160000000	Revenue Grants, Funds, Contributions & Compensations	RP-7	36387944.00
171000000	Interest Earned	RP-9	346036.00
320000000	Grants, Funds & Contributions for Specific Purposes	RP-31	71932675.00
350000000	Other Liabilities	RP-36	28236.00
	Non Operating		
180000000	Other Income	RP-10	0.0
340000000	Deposits Received	RP-34	72540.00
350000000	Other Liabilities	RP-36	169235.00
431000000	Sundry Debtors (Receivables)	RP-43	3188830.00
460000000	Loans, Advances and Deposits	RP-47	342000.00
	Grand total		132016375.91
	PAYMENTS		

	Operating		
210000000	Establishment Expenses	RP-11	2964394.00
220000000	Administrative Expenses	RP-12	663090.00
230000000	Operations & Maintenance	RP-13	2936550.00
250000000	Decentralised Plan Programme- Productive Sector	RP-15	4135957.00
251000000	Decentralised Plan Programme- Service Sector	RP-16	9200477.00
252000000	Decentralised Plan Programme- Infrastructure Sector	RP-17	478556.00
253000000	Decentralised Plan Programme- Projects not included in Sector Division	RP-18	7887093.00
254000000	Expenditures of Transferred institutions and State Sponsored Schemes	RP-19	9000.00
255000000	Maintenance Projects	RP-20	6519010.00
256000000	Other Revenue Grants and Funds - Revenue Expenses	RP-21	24000.00
260000000	Grants, Contributions and Compensations from Own Fund	RP-22	25000.00
280000000	Prior Period item	RP-26	-32457.00
320000000	Grants, Funds & Contributions for Specific Purposes	RP-31	200000.00
350000000	Other Liabilities	RP-36	72995811.00
	Non Operating		
240000000	Interest & Finance Charges	RP-14	4062.00
340000000	Deposits Received	RP-34	1000.00
350000000	Other Liabilities	RP-36	3420657.00
410000000	Fixed Assets	RP-38	2736664.00
412000000	Capital work in Progress	RP-40	1282548.00
431000000	Sundry Debtors (Receivables)	RP-43	4339977.00
460000000	Loans, Advances and Deposits	RP-47	441750.00
	Closing Balance		
Bank	Bank	RP-40(b)	11705131.91
Cash	Cash	RP-40(b)	78105.00
	Grand Total		132016375.91

Annexure-3**Income and Expenditure Statement 2017-18**

Meenja Grama Panchayat INCOME & EXPENDITURE STATEMENT			
For the period from 01-April-2017 to 31-March-2018			
Code.No	Description of Items	Schedule No	Amount
	INCOME		
110000000	Tax Revenue	I-1	3326280.00
130000000	Rental Income from Panchayat / Municipal Properties	I-3	78808.00
140000000	Fee & User Charges	I-4(b)	897819.00
150000000	Sale & Hire Charges	I-5(b)	53200.00
160000000	Revenue Grants, Funds, Contributions & Compensations / Subsidies	I-6	155119487.00
170000000	Income from Investments	I-7	40352.00
171000000	Interest Earned	I-8	346036.00
180000000	Other Income	I-9	0.0
	Total Income		159861982.00
	EXPENDITURE		
210000000	Establishment Expenses	I-10(b)	8473346.00
220000000	Administrative Expenses	I-11(b)	663090.00
230000000	Operations & Maintenance	I-12(b)	73199530.00
240000000	Interest & Finance Charges	I-13	4062.00

250000000	Decentralised Plan Programme-Productive Sector / Programme Expenses	I-14	6426149.00
251000000	Decentralised Plan Programme-Service Sector	I-14(a)	17439714.00
252000000	Decentralised Plan Programme-Infrastructure Sector	I-14(b)	478556.00
253000000	Decentralised Plan Programme-Projects not included in Sector Division	I-14(c)	7887093.00
254000000	Expenditures of Transferred Institutions and State Sponsored Schemes (not included under Decentralized Plan Programme)	I-14(d)	36257700.00
255000000	Maintenance Projects	I-14(e)	6519010.00
256000000	Other Revenue Grants and Funds - Revenue Expenses	I-15(a)	342710.00
260000000	Grants, Contributions & Compensation from Own Fund / Subsidies	I-15	25000.00
272000000	Depreciation	I-17(a)	3943574.00
	Total Expenditure		161659534.00
	Gross Surplus/ Deficit of income over Expenditure		-1797552.00
280000000	Prior Period Item	I-18	-2632113.00
	Gross Surplus/Deficit of Income over Expenditure after prior period items.		834561.00

Annexure-4

Balance Sheet as on 31.03.2018

Meenja Grama Panchayat BALANCE SHEET
As on 31-March-2018

Code.No	Description of Items	Schedule No	Amount
	LIABILITIES		
	Reserve & Surplus		
310000000	Panchayat / Municipal Fund	B-1	4625484.36
311000000	Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund	B-2	0.0
312000000	Reserves	B-3	36168441.00
	Total Reserve & Surplus		40793925.36
	Grants, Contributions for Specific Purposes		
320000000	Grants, Funds & Contribution for Specific Purposes	B-4	5819259.50
	Total Grants, Contributions for Specific Purposes		5819259.50
	Loans		
330000000	Secured Loans	B-5	0.0
	Total Loans		0.0
	Current Liabilities & Provisions		
340000000	Deposits Received	B-7	567185.00
350000000	Other Liabilities	B-9	2665459.45
	Total Current Liabilities and Provisions		3232644.45
	TOTAL LIABILITIES		49845829.31
	ASSETS		
	Fixed Assets		
410000000	Fixed Assets	B-11	42389149.00
411000000	Accumulated Depreciation	B-11	-10308061.00
412000000	Capital Work in Progress	B-11(a)	420000.00

	Total Fixed Assets		32501088.00
	Investments		
420000000	Investments-General Fund	B-12	516940.00
	Total Investments		516940.00
	Current Assets, Loans and Advances		
430000000	Stock-in-hand	B-14	5760.00
431000000	Sundry Debtors (Receivables)	B-15	4951654.40
440000000	Pre-paid Expenses	B-16	0.0
450000000	Cash and Bank Balance	B-17	11783236.91
460000000	Loand, Advances and Deposits	B-18	87150.00
	Total Current Assets, Loans and Advances		16827801.31
	Other Assets		
	Miscellaneous Expenditure (To the Extent not written off)		
	TOTAL ASSETS		49845829.31