

No. KSA.KSD-5 /76/2017

KERALA STATE AUDIT DEPARTMENT,

DISTRICT AUDIT OFFICE,
KASARAGOD.

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Dated: 28.01.2017

From

The Deputy Director

Kerala State Audit Department,

District Audit Office, Kasaragod.

To

The President,

Paivalike Grama Panchayat.

(Through the Secretary)

Sir,

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

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

Special attention is invited to Paras in 3.1,3.2,3.3,3.4 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 Panchayat Committee has to be published for the attention of public.(Rule 14,15 of Kerala Panchayat Raj (Manner of inspection and Audit system) Rules, 1997).

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

Yours faithfully,

The Deputy Director

Kerala State Audit

Department,

District Audit Office, Kasaragod.

Copy to :

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

No. KSA.KSD-5/76/2017

Dated 28.01.2017

AUDIT REPORT ON THE ACCOUNTS OF PAIVALIKE GRAMA PANCHAYAT IN KASARAGOD DISTRICT FOR THE YEAR 2015-16(Issued under Section 215[4] of Kerala Panchayat Raj Act-1994, Section 13 of Kerala Local Fund Audit Act-1994 and under Rule 18 of the Kerala Local Fund Audit Rules-1996.)

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

The defects noticed in audit have been brought to the notice of the Panchayat through Audit Enquiries. Out of 12 Audit Enquiries served, replies to 3 Enquiries were received. On the basis of the reply to the Audit Enquiries and the discussion in the Exit Conference only important observations are incorporated in this Report. The follow up actions on the Audit Enquiries not included in the Audit Report has also to be take by the Panchayath.

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

(A). Details of Audit Conducted.

Name and Designation of the Officer : Sri. Rajarama. C,

who conducted the audit

: Deputy Director of Kerala State Audit Department.

| | |
|--|---|
| Time taken for audit | 17.01.2017 to 20.01.2017. |
| Name and designation of auditors who conducted the audit | Sri.Mahesha.B, Audit officer (HG). |
| | Sri.Lokesha.B, Audit officer. |
| | Sri.Gpalakrishna Naik.P,Assistant Audit Officer. |
| | Sri.Vinoth Kumar.C, Assistant Audit Officer. |
| | Sri.Jayananda.H,Assistant Audit Officer. |
| | Sri.Babu M, Senior Grade Auditor. |
| | Sri.Janardanan.C,Auditor, Sri.Shivashankara.K,Auditor. |

(B). Executive Authorities.

| | | |
|-----------|--|---------------------------|
| President | Sri.Manikanta. Rai | 01.04.2015 to 30.11.2015. |
| | Smt.Bharathi | 31.11.2015 to 31.03.2016 |
| Secretary | (1)Sri.Hareesh.K ,Assistant Secretary(Secretary in charge) | 01.04.2015 to 19.07.2015 |
| | (2)Sri.C.K.Balakrishnan, Assistant Secretary (Secretary in charge) | 20.07.2015 to 07.09.2015 |
| | (3)Sri.Sajeev, Assistant Secretary(Secretary in charge) | 08.09.2015 to 31.03.2016 |

Implementing Officers.

| Designation | Name of the Officers | Period |
|---|-----------------------|---------------------------|
| Assistant Secretary | Sri.C.K.Balakrishnan | 01.04.2015 to 07.09.2015 |
| | Sri.Sajeev | 08.09.2015 to 31.03.2016 |
| Assistant Engineer | Sri. Thimma Kudiya.O. | 01.04.2015 to 31.03.2016. |
| Agriculture Officer | Sri.Devaraja.G. | 01.04.2015 to 31.03.2016 |
| Village Extension Officer | Sri.Shailesh.N.R | 01.04.2015 to 31.03.2016. |
| I.C.D.S Supervisor | Smt.Geetha P.L | 01.04.2015to 14.01.2016. |
| | Smt.Reswana.B, | 15.01.2016 to 31.03.2016 |
| Head Master | Sri.Chaniyappa. | 01.04.2015 to 31.03.2016 |
| Medical Officer (Allopathy) | Dr.Prabhakar.M. | 01.04.2015 to 31.03.2016 |
| Medical Officer (Ayurvedam) (Implimenting Officer Homeo) | 3)Dr.Ashamery | 01.04.2015 to 31.03.2016 |
| Veterinary Surgeon | Dr.Rama Mohan Shetty. | 01.04.2015 to 18.02.2016 |
| | Dr.Vaishak Mohan | 19.02.2016 to 22.03.2016 |
| | Dr.Mithin | 23.03.2016 to 31.03.2016 |

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3. Balance Sheet as on 31.03.2016

ഭാഗം 1**പൊതു അനുലോകനം****1-1 Budget.**

The budget for the year 2015-2016 was approved by the panchayat committee as per resolution No.14/2015 dated 26.03.2015 . The anticipated receipts and payments as per the budget were as follows.

| | |
|----------------------|--------------|
| Opening Balance | 81,78,667 |
| Anticipated Receipts | 16,00,57,456 |
| Total | 16,82,36,123 |
| Anticipated Payments | 14,98,05,506 |
| Closing Balance | 1,84,30,617 |

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

1-2 Annual Financial Statement.

The Annual Financial Statement for the year 2015-2016 was submitted to audit on 31.07.2016. The statutory time limit for the submission of A F S to Audit has been complied with by the Panchayat.

1-3 Details of certification of Annual Financial Statement.

| Year | Date of certification | Date and Number of the certificate |
|-----------|-----------------------|------------------------------------|
| 2015-2016 | 18.01.2017 | Annexure-1 |

The Income and Expenditure Account, Receipt and payment and the balance sheet for the year 2015-16 which were subjected to audit are appended to this report.

AFS-Certification defects not rectified, details are given below.

- 1) Asset Register not Properly maintained.
- 2) "Sanchaya" Software in respect of Property Tax, Profession Tax from institutons and traders, D.&O. Trade licence fee, Asset Register & Rent on land building not linked with "saankhya" Software.
- 3) Property Tax demand & Arrear Register not produced for verification.
- 4) Plan fund-General& CFC Treasury statement not produced for verification.

1-4 Financial Position.

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

| | |
|-----------------|--------------|
| Opening balance | 3,16,72,945 |
| Receipts | 9,51,46,683 |
| Total | 12,68,19,628 |
| Payments | 11,46,62,516 |
| Closing Balance | 1,21,57,112 |

The receipts and payments includes Rs.1,78,18,431/- received as EFMS under Mahatma Gandhi NREG and D B T-Fund transfer-64,06,300.

The balance sheet as on 31.03.2016 shows an arrear& current of Rs-38,62,242/ under property tax. Earnest efforts have to be made to realize the arrears.

1-5 Utilization of Fund.

| Fund | Opening balance | Receipts | Total | Payments | Transfer Credit | Closing Balance | Percenta-ge of utilization |
|----------------------------|-----------------|-----------------------------|-------------|-------------|-----------------|-----------------|----------------------------|
| Development Fund – General | 26,09,888 | 72,36,160+ 33,05,995(TC) | 1,31,52,043 | 1,31,52,043 | 0 | 0 | 100 |

| | | | | | | | |
|-----------------------------|-----------|-------------------------|-------------|-------------|------------------|-----------|-----|
| Development Fund- SCP | 14,22,406 | 33,67,037 | 47,89,443 | 33,67,037 | 14,22,406 | 0 | 100 |
| Development Fund – TSP | 11,14,750 | 15,52,500 | 26,67,250 | 15,52,500 | 11,14,750 | 0 | 100 |
| CFC-IV | 16,16,343 | 56,24,232 | 72,40,575 | 68,33,927 | 4,06,648 | 0 | 100 |
| KLGS DP-V | 20,53,153 | 3,62,191 | 24,15,344 | 20,53,153 | 3,62,191 | 0 | 100 |
| Maintenance Fund – Road | 4,08,294 | 42,42,023+ 24,78,081 | 71,28,398 | 71,28,398 | 0 | 0 | 100 |
| Maintenance Fund – Non-Road | 37,44,918 | 30,71,789 | 68,16,707 | 43,38,626 | 0 | 24,78,081 | 100 |
| B. Fund | | 74,69,620 | 74,69,620 | 74,69,620 | 0 | 0 | 100 |
| Mahatma Gandhi N.R.E.G.A | 2,92,228 | 1,83,01,594 | 1,85,93,822 | 1,82,95,969 | 2,92,228(Refund) | 5,625 | 98 |

1-6 Review of implementation of projects.

The details of projects approved and implemented are furnished below:

| No. of projects approved | Estimated expenditure under the approved projects | No. of Projects implemented | Expended amount | No. of projects partially implemented | No. of projects not implemented | No. of projects completed | Percentage of projects completed |
|--------------------------|---|-----------------------------|-----------------|---------------------------------------|---------------------------------|---------------------------|----------------------------------|
| 175 | 6,79,58,237 | 131 | 4,87,51,401 | 36 | 44 | 95 | 72.51 |

Abandoned incomplete projects: NIL

Details projects implemented by Implementing Officers.

| Sl No | Name of Implementing Officer | Details of projects to be implemented | | Details of projects implemented | | Percentage of expenditure |
|-------|------------------------------|---------------------------------------|-------------|---------------------------------|-------------|---------------------------|
| | | Number | Amount | Number | Amount | |
| 1 | Secretary. | 21 | 89,11,242 | 13 | 61,46,756 | 68.97 |
| 2 | Assistant Secretary. | 17 | 73,48,500 | 10 | 22,31,500 | 30.36 |
| 3 | Assistant Engineer. | 105 | 3,38,37,482 | 82 | 2,72,86,803 | 80.64 |

| | | | | | | |
|----|----------------------------|-----|-------------|-----|-----------|-------|
| 4 | Agricultural Officer. | 8 | 61,96,500 | 6 | 48,70,305 | 78.59 |
| 5 | Village Extension Officer. | 11 | 69,11,000 | 9 | 44,26,000 | 64.04 |
| 6 | ICDS Supervisor. | 4 | 29,67,183 | 4 | 28,13,883 | 94.83 |
| 7 | Medical Officer-P.H.C. | 1 | 5,25,000 | 1 | 3,92,209 | 74.70 |
| 10 | Head Master. | 6 | 6,83,330 | 5 | 3,83,945 | 56.18 |
| 11 | Veterinary Surgeon. | 1 | 3,78,000 | 0 | 0 | 0 |
| 12 | Medical Officer-Ayurveda | 1 | 2,00,000 | 1 | 200,000 | 100 |
| | Total | 175 | 6,79,58,237 | 131 | 48751401 | 71.73 |

For the year 2015-16 a total number of 175 projects were approved by DPC. Out of this 131 numbers were implemented during 2015-16 which is only 71.73 % of the total projects. In the case of public works the number of projects have to be implemented was 105, out of which only 82 projects were implemented. The poor percentage in implementation of projects is brought to notice. During the audit period service of a full time Engineer was not available to the Panchayat. The Assistant Engineer posted in the Panchayat had additional charge of near by Panchayats, which has affected the the percentage of implementation of public works.

Mahatma Gandhi NREGS.

During 2015-16, Panchayat has prepared an action plan for the implementation of 470 projects under Mahatma Gandhi National Rural Employment Guarantee Scheme, for a total outlay of Rs -7,54,11,118 which include labour component for Rs-1,78,18,431 . But the panchayat has succeeded to implement only 394 projects with a total expenditure of Rs-1,82,95,969 which is only 24% of the expected expenditure. Special attention to be given to implement all the projects got approved in the action plan.

Progress report of Mahatma Gandhi NREGS.

| | |
|----------------------------------|------|
| Total families registered | 3848 |
| Total number of job cards issued | 3848 |
| No. of S.C. families | 56 |
| No. of S.T. families | 51 |

| | |
|---|-------------|
| Total number of labour days to be generated | 1,05,443 |
| Total number of labour days created | 98,763 |
| No. of families completed 100 days job | 404 |
| Total no. of projects got approved | 470 |
| Total no. of projects implemented | 394 |
| Out lay of the total project | 7,54,11,118 |

1-7 Own fund.

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

| Item | Previous year | This year | Difference | Percentage (+)/(-) |
|-----------------|---------------|-----------|-------------|--------------------|
| Tax revenue | 17,77,786 | 21,85,583 | (+)4,07,797 | (+)22 |
| Non tax revenue | 3,15,010 | 3,34,800 | (+)19,790 | (+)63 |
| Other Revenue | 5,28,502 | 2,93,193 | (-)2,35,309 | (-)44 |
| Total | 26,21,298 | 28,13,576 | (+)1,92,278 | (+)73 |

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

1-8 Welfare Pensions.

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

| Name of the pension | Amount expended | No. of Beneficiaries |
|----------------------------|-----------------|----------------------|
| Unemployment Allowance | 37,320 | 23 |
| Agriculture Labour Pension | 4,72,800 | 236 |

| | | |
|--|-----------|------|
| Widow pension | 23,33,600 | 1174 |
| National Old Age Pension | 26,71,200 | 1704 |
| Special Disabled Pension | 8,96,700 | 436 |
| Pension for unmarried women above 50 years | 32,000 | 14 |
| Financial help for widow's daughter's marriage | 8,30,000 | 28 |

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 17.01.2017, at 3.00 PM, in the presence of the accountant and the Secretary. The cash balance of was Rs.18,211/- as per the records. The physical presence of Rs.18,211/- 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 10 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 | Accountant | 1 |
| 4 | HeadClerk | |
| 5 | Senior Clerk | 2 |
| 6 | Clerk | 4 |
| 7 | Office Attendant | 1 |
| 8 | Part time sweeper | 1 |
| 9 | Part time Pound Keeper | 1 |

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

1-11 Details of other audits conducted.

| Audit | Date of last audit | Period of Audit | Date of receipt of the report |
|-------------------|--------------------------|--------------------------|-------------------------------|
| Performance Audit | 22.12.2016-to 23.12.2016 | 09.09.2016-to 23.12.2016 | 06.01.2017 |

| | | | | |
|------------------------------------|-----------------------------|----------------------|----|------------|
| Audit of the Accountant General | 02.04.2007-to 18.04.2007 | 1997-98 2006-2007 | to | 02.06.2007 |
|------------------------------------|-----------------------------|----------------------|----|------------|

ഭാഗം-2

വരവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

2-1 Shopping complex rent demanded, but not collected

- 1) The shopping complex bye-law approved by the Panchayat Director has not been produced for audit verification.
- 2) Arrear rent amounting rupees 10,000/- for the year 2015-16 is not seen remitted as detailed below.

| SL No | Name&Address of the occupant | Building no. | Period of rent | Monthly rent | Total arrear | Remarks |
|-------|---|--------------|-----------------|--------------|------------------|-----------------------------|
| 1 | Anil, S/o Shankaran Pillai, Paka House Paivalike | 4/29 | 4/15 to11/15 | 1,250 | 10,000/-(1250*8) | Agreement has been executed |
| Total | | | | | 10,000/- | |

Necessary steps may be taken to recover the arrear rent.

2-2 Trades Conducted without D.&O. Trade Licence

There are 9 traders running business in the shopping complex of the panchayat as per the Register of rent. Out of these 9 traders, 7 traders have not taken D.&O. license from the panchayat. As per Kerala Panchayat Raj act, section 232(1), traders should not run business without D.&O. license. So permitting the traders to run business without license is to be viewed seriously. The details of traders are furnished below:

| SL No | Name | Shop No. |
|-------|---|----------|
| 1 | Satyalakshmi, W/O Praveen Chandra Ballal,Chippur Aramane. | XI/575B |
| 2 | Vijaya, W/O Mundappa Salian, Baikatte. | XI/575C |
| 3 | Ronald Monterio, S/o Bernald Monterio, Kalai. | XI/575D |
| 4 | Ronald Monterio,S/o Bernald Monterio, Kalai | XI/575J |
| 5 | Moideen Shafeeq, S/o Hassainar | XI/575E |
| 6 | Aboobacker,S/o.KuttyAliasMohammed,Bayar | XI/575F |
| 7 | Lalitha, W/o Aithappa, Baikatte. | XI/575G |

The matter may be urgently taken up by the panchayat committee and the compliance to trade license rules may be ensured.

2-3 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/m² should be levied as maximum property tax for an year on Telecommunication Towers. Details are given below

| SL No | Door No | Service provider | Floor Area(sq.mts) | Property tax arrear 2015-2016 | Property Tax current 2015-2016 | Total |
|-------|-------------|---|--------------------|-------------------------------|--------------------------------|------------|
| 1 | VI 366A | M/S Essar Telecom Infrastructure Pvt. Ltd. | 5m ² | 7,450/- | 2,363/- | 9,813/- |
| 2 | VI 265A | Vodafone Essar Cellular Ltd. | 7m ² | 7,494/- | 2,940/- | 10,434/- |
| 3 | X 505A | Infratel Tower Ltd, Indus Tower, Cochin. | 25m ² | 31498/- | 14,438/- | 45,936/- |
| 4 | X 170A | Indus Tower, Cochin | 25m ² | 15,750/- | 7,875/- | 23,625/- |
| 5 | XV 295A | Biju 7 Nair, Vodafone Essar Cellular Ltd, Calicut. | 6m ² | 12,010/- | 3,150/- | 15,160/- |
| 6 | XIV 739A | KP Rahul Das, Essar Telecom Infrastructure, Cochin. | 6m ² | 11,340/- | 2,835/- | 14,175/- |
| 7 | XIV 739B | Reliance Communication Pvt. Ltd, Cochin | 6m ² | 8,988/- | 3,150/- | 12,138/- |
| 8 | IV 759B | Biju 7 Nair, Vodafone Essar Cellular Ltd, Cochin | 6m ² | 7107/- | 3,150/-/- | 10,257/- |
| 9 | IV 758A | Reliance Communication Pvt Ltd, Cochin | 8m ² | 10,416/- | 4,200/- | 14,616/- |
| 10 | XIV 471A | Idea Mobile Communication, Indus Tower, Cochin. | 6m ² | 27,930/- | 8,190/- | 36,120/- |
| Total | | | | 1,39,983/- | 52,291/- | 1,92,274/- |

A total amount of Rs 1,92,274/- (Arrear 1,39,983/- and current 52,291/-) is pending collection under the head property tax during the year 2015-2016. An audit enquiry vide no 01/2017 dt 17-01-2017 was served to the secretary and replied that action will be taken to collect the amount. So action may be initiated to collect the pending collection of property tax from the Telecommunication Tower companies and intimated to audit

2-4 Property Tax -Huge arrears

The arrear demand and collection of property tax for the period 2015-2016 could not be verified in audit, since the arrear demand and collection register of property tax for above period are not seen maintained. In the absence of these register, the correctness of property tax could not be verified in audit.(Audit requisition No 01/2017 dt 18-01-2017) As per Financial statement for the year 2015-2016, receivable property tax on residential building(current) is Rs 14,22,322/- and receivables for property tax on residential building(arrear) is 24,39,920/- Hence early actions to be initiated to collect the arrears in time. Steps may be taken to link Sanchaya software to saankhya.

2-5 Sanchaya software-Not linked with saankhya

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

2-6 Profession Tax-Institution Register not maintained

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

ഭാഗം-3

ചെലവു കണക്കുകളിന്മേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

3-1 Kadamkodi Kommangala Road improvement- Laterite paving work - excess payment made due to erroneous arrival of rate not admitted.

Implementing Officer: Assistant Engineer.

| | | |
|------------------------------|--|---|
| Project No. | SO. 156/16 (Kadamkodi Kommangala Road improvement) | |
| Estimate | ₹2,00,000/- (Development fund) | |
| TS. No. | ₹2,00,000/-No AEE/MJR/315/14-15 dated 02.12.2014 of the Assistant Executive Engineer, LSGD Sub Division, Manjeshwaram. | |
| Name of convenor | Iswara Naik. | |
| Agreement No. | AE/LSGD/PVK/BCW/53/14-15 dated 04.03.2015 | |
| M. book No. | 2/15-16. | |
| Total Value of work done | ₹ 1,88,820/- (₹ 2,00,000/- including taxes) | |
| Amount paid to the convenor. | ₹ 1,84,895/- (DDNo 672759/16.10.2015) | Try Bill No5/15-16 dt 29.09.2015(Gross amount ₹ 2,00,000/-) |

The detailed estimate prepared for the work “Kadamkodi Kommangala Road improvement “based on SOR 2012 consisted of the following two items.

| Item No | Perticulars | Quantity | Rate | Amount |
|---------|--|----------------------|----------------------|------------|
| 1 | Earth work excavation in ordinary soil and depositing on bank with initial lead and lift. | 53.44 m ³ | 1263/ m ³ | 6,749/- |
| 2 | Larite neatly dressed stone of size 35 x 20 x 20 cm for laying road including all labour, material and conveyance etc. | 53.44m ³ | 3407/ m ³ | 1,82,070/- |

The rate reckoned by the Assistant Engineer for item number 2 (laying laterite stone) in this work is as follows (SOR 2012).

| Larite neatly dressed stone of size 35 x 20 x 20 cm for foundation and basement including all labour, material and conveyance etc | | | | |
|---|-------------|----------------|----------|----------------------|
| Quantity | Description | Unit | Rate | Amount |
| Materials | | | | |
| 60.00 | Laterite | 100 Nos | 2,153.00 | 1,291.80 |
| 0.16 m ³ | Dry sand | m ³ | 2,777.00 | 444.32 |
| 0.038 MT | Cement | Mt | 5,940.00 | 225.72 |
| Conveyance | | | | |
| 0.89 m ³ | Laterite | m ³ | 470.00 | 418.30 |
| Labour | | | | |
| 1.50 | Brick mason | Each | 471 | 706.50 |
| 0.35 | Man | Each | 377 | 131.95 |
| 0.50 | Woman | Each | 377 | 188.50 |
| Total ₹ | | | | 3407.09 |
| Rounded to ₹ | | | | 3,407/m ³ |

As per the measurements recorded in the M, Book (page no 4) quantity of work done vide item no 2 (laying laterite stone) is 55.09 m³. Vide page 6 of M, Book, the quantity of work done was limited to the estimate quantity of 53.44 m³ and the convener of the work was paid a sum of ₹ 1,82,070/- (53.44 m³ @ ₹ 3407/m³).

Above data is for doing laterite work for foundation and basement work of buildings. Audit team visited the work

site on 19.01.2017 along with the Assistant Engineer who supervised the work and the Overseer of the Grama Panchayat for the physical verification of the laterite paving work done. On verification of the site it is noticed that the work done as per item number 2 is laterite rough stone dry paving. No cement and sand is used for the work. A photograph (taken at the time of physical verification) of the laterite paving work done is enclosed herewith.



As per SOR 2012 the rate applicable in Manjeshwara Block Panchayat for “Laterite rough stone dry paving” is as follows.

| Laerite roughly dressed stone laid dry in pitching.(SI No 201) | | | | |
|--|-------------|---------|---------|----------|
| Quantity | Description | Unit | Rate | Amount |
| Materials | | | | |
| 60.00 | Laterite | 100 Nos | 2153.00 | 1291.80 |
| Conveyance | | | | |
| 0.89 | Laterite | m3 | 470.00 | 418.30 |
| Labour | | | | |
| 0.90 | Brick Mason | Each | 471 | 423.90 |
| 0.35 | Man | Each | 377 | 131.95 |
| Total Rs | | | | 2,265.95 |
| Rounded to Rs | | | | 2,266/m3 |

Hence,the admissible rate for item number 2 (laying laterite stone) of the work is ₹ 2,266/m³, and the admissible value of work done is ₹1,21,095/- (53.44 m³ @ ₹ 2,266/m³). Excess payment made to the convenor of the work amounting to ₹60,975/- needs to be recovered from the Assistant Engineer, who prepared estimate for the work.

(The matter was brought to the notice of the implementing officer vide Audit Enquiry No. 10 dated 19.01.2017, but no reply was furnished).

3-2 Krishi Bhavan building improvement-Excess payment made for painting wok-not admitted.

Implementing Officer: Assistant Engineer.

| | | |
|--------------------------------|---|--|
| Project No | SO. 71/16 (Krishi Bhavan building improvement) | |
| Estimate | ₹ 3,00,000/- (Maintenance fund- Non Road) | |
| TS No | No AEE/MJR/27/15-16 dated 23.09.2015 of the Assistant Executive Engineer, LSGD Sub Division, Manjeshwara. | |
| Name of contractor | Abdul Saleem. | |
| Quoted rate | Estimate rate. | |
| Agreement No | AE/LSGD/PVK/TE-1/02/60/15-16 dated. 16.02.2016 | |
| M. book No. | 66/15-16. | |
| Total Value of work done | ₹ 2,97,073/- | |
| Amount paid to the contractor. | ₹ 2,79,248/- (DD. No. 673130/27.04.2016) | Try Bill No61/15-16 dt 27.03.2016(Gross amount ₹ 2,97,073/-) |

Detailed estimate based on DSR2014 (with cost index 30.48%) prepared for the work 'Krishi Bhavan building improvement' consisted of 13 items of work. In which item no 11 was "Painting distemper paint of approved quality as specified with priming coat after rubbing with sand paper and cleaning the surface including all labour, material, conveyance charges etc" and the amount provided in the estimate was ₹ 34,573/- (385.43m² @₹ 89.70/m²). The rate taken in the estimate for the above item of work was originally ₹ 159/m², which was later rounded to ₹ 89.70m² by the Assistant Executive Engineer, LSGD Sub Division, Manjeshwaram while according technical sanction to the work.

As per the measurements recorded in the M. Book (page no 26) quantity of work done vide item no 11 (painting with distemper) is 346.33m². But the contractor of the work was paid a sum of ₹ 61,283/- vide page 35 of M. book, by reckoning the area of work done as 385.43m² and the rate as ₹ 159/m² (385.43m² @₹ 159/m² = ₹ 61,283/-). Also, the total value of work done (₹ 2,97,073/-) recorded in page number 36 of the M. book is worked out by reckoning the value of work done vide item number 11 as ₹ 61,283/-.The contractor of the work was paid after effecting statutory recoveries from ₹ 2,97,073/- (ie, total value of work done). [It is seen in page number 35 of the M. book, rate for item number 11 was written as 89.70/m² by rounding the figure 159/m² and the total value of work done (in column no 7 of the same page of M. book) vide item number 11 was written as ₹ 55,066/-. But these figures have not reckoned for arriving the total value of work done ₹ 2,97,073/-. There is a lot of scorings and roundings in the figures entered against item number 11 in page 35 of M. book].

Since the actual value of work done vide item number 11 (painting with distemper) recorded in M. book is 346.33m², the admissible amount for the item is only ₹ 31,066/- (346.33m² @ ₹ 89.70/m² = ₹ 31,066/-). But the contractor of the work was erroneously paid ₹ 61,283/- by taking the value of work done vide item number 11 as 385.43m² and the rate for the item as ₹ 159/m², which has resulted in an excess payment of ₹ 30,217/- (₹ 61,283 - ₹ 31,066), which needs to be recovered from the Assistant Engineer, who prepared the final bill of the work.

(The matter was brought to the notice of the implementing officer vide Audit Enquiry No. 11 dated 20.01.2017, but no reply was furnished).

3-3 Road works- Excess payment made for pot hole filing due to higher rate-not admitted.

Implementing Officer: Assistant Engineer.

Following road works works implemented during the year 2015-2016 by the Assistant Engineer of the Grama Panchayat consisted of the item "Filling up pot holes (cut and formed to regular shapes and all loose and defective materials removed) after supplying a prime coat of hot bitumen using 36mm departmental broken stone and compacting with power roller to get a compact surface." The estimate prepared for this work was based on DSR 2012 with cost index 30.48%. Rate provided in the estimate for the item of work "Filling up pot holes using 36mm departmental broken stone" was ₹ 3,569/m³ (for works executed through beneficiary committees).

The rate reckoned by the Assistant Engineer for the above item of work is not correct. Since the data for the item of work "Filling up pot holes using 36mm departmental broken stone" is not available in DSR, rate for this item of work was arrived as per the observed data shown below.

| OD K.S.S 3.6.1.2 | Filling up pot holes cut and formed to regular shapes and all loose and defective materials removed) applying a priming coat of hot bitumen using 36 mm departmental broken stone and compacting with power roller to get a compact surface and applying hot bitumen by a pressure sprayer with all conveyance including the cost of Bitumen, oils',fuels, hire of brass brooms ,camber board power roller and other machines watering, lighting, and other charges etc. as per specification | | | | |
|------------------------|---|------|----------|----------|----------|
| Code | Description | Unit | Quantity | Rate ₹ | Amount ₹ |
| | MATERIAL | | | | |
| 309 | Bitumen VG-10 | Tone | 0.0275 | 50600.00 | 1351.50 |
| 2211 | Carriage of bitumen | Tone | 0.0275 | 106.49 | 2.93 |
| | LABOUR | | | | |
| 115 | Special man Mazdoor | day | 1.750 | 329.00 | 575.75 |

| | | | | | |
|--------------------------------------|-------------------------------------|-----|-------|---------|----------|
| 115 | Women | day | 0.750 | 329.00 | 246.75 |
| 115 | Man | day | 0.750 | 329.00 | 246.75 |
| MACHINERY | | | | | |
| 055 | Three wheel 80-100 KN static roller | day | 0.030 | 450.00 | 13.50 |
| MR | Auto pickup | day | 0.090 | 1500.00 | 135.00 |
| 001 | Bitumen boiler | day | 0.030 | 830.00 | 24.90 |
| TOTAL | | | | | 2637.08 |
| Market rate | | | | | 135.00 |
| Add 1% water Charges | | | | | 1.35 |
| Total (A) | | | | | 136.35 |
| Total excluding Market rate | | | | | 2502.08 |
| Add 1% water Charges | | | | | 25.02 |
| Total (B) | | | | | 2,527.10 |
| Total (A) +1.3048x (B) | | | | | 3,433.71 |
| Add CPOH @ 15% | | | | | 515.06 |
| TOTAL | | | | | 3,948.77 |
| Total cost for 1 sqm (with CP&OH) | | | | | 3,948.80 |
| Total cost for 1 sqm (without CP&OH) | | | | | 3,433.70 |

Hence, the admissible rate for the item of work is only ₹ 3,433.70/m³, but the conveners of the following works was erroneously paid ₹ 3,569/m³. Computation of value of work done with higher rate has resulted in an excess payment of ₹ 27,749/- in the following works, which needs to be recovered from the Assistant Engineer, who prepared the estimate of this works.

| Sl No. | Details of work | Name of conenor& | Amount paid to the conenor. | M Book No. | Details of pot hole filling using 36mm stone work done. | Amount admissible. | Excess payment |
|--------|-----------------|------------------|-----------------------------|------------|---|--------------------|----------------|
|--------|-----------------|------------------|-----------------------------|------------|---|--------------------|----------------|

| | Project No, Name of work. | Estimate & TS NO | Agreement No | Try Bill. No/ Date | Amount(₹) | Total value of work done. | Quantity | Item no &Page no in M. Book. | Amount (₹) | (₹) |
|---|--|---|--|---------------------------------|------------|---------------------------|----------|------------------------------|---|---------|
| 1 | Proj.No 60/16. Azad Nagar to Devankana road retarring. Fund: MG-Road | ₹ 4,50,000/- AEE/MJR /398/15-16 dt 30.10.15 of AEE, LSGD Sub Dvn, Manjeshwara. | Sundara.B, Bayar. No.AE/LSGD /PVK/BCW /63/15-16 dt 16.02.16 | <u>59/15-16</u> 28.03.16 | 4,14,837/- | 41/15-16 ₹ 4,27,042/- | 21.22m3 | Item 1 Page 14 | 21.22m3 x 3569/m3= 75,734/- 21.22m3x 3433.7/m3= 72,863/- | 2,871/- |
| 2 | Proj.No 66/16. Jodukallu Ashwanthakatte road tarring. Fund: MG-Road | ₹ 4,90,000/- AEE/MJR /347/15-16 dt30.10.15 of AEE, LSGD Sub Dvn, Manjeshwara. | Umme Farooq, No.AE/LSGD /PVK/BCW /53a/15-16 dt 04.01.16 | <u>71/15-16</u> 30.03.16 | 4,52,993/- | 70/15-16 ₹ 4,62,587/- | 22.98m3 | Item 1 Page 15 | 22.98m3 x 3569/m3= 82,016/- 22.98m3x 3433.7/m3= 78,906/- | 3,110/- |
| 3 | Proj.No 77/16. Chipparpadavu-to Vishnumoorthy Temple road retarring. Fund: MG-Road | ₹ 4,90,000/- AEE/MJR /143/15-16 dt 30.09.15 of AEE, LSGDSub Dvn, Manjeshwara. | Gangadhara Ballal, No.AE/LSGD /PVK/BCW /41/15-16 dt 04.11.15 | <u>46/15-16</u> 27.02.16 | 4,49,081/- | 56/15-16 ₹ 4,58,246/- | 13.86m3 | Item 1 Page 20 | 13.86m3 x 3569/m3= 49,466/- 13.86m3x 3433.7/m3= 47,591/- | 1,875/- |
| 4 | Proj.No 53/16. Kurudapadavu road Improvement. Fund: Own fund | ₹ 3,50,000/- AEE/MJR /418/15-16 dt 23.09.15 of AEE, LSGD Sub Dvn, Manjeshwara. | Marappa, No.AE/LSGD /PVK/BCW /33/15-16 dt 06.11.15 | DD No <u>673031</u> 02.03.16 | 3,11,546/- | 53/15-16 ₹ 3,17,904/- | 14.28m3 | Item 1 Page 15 | 14.28m3 x 3569/m3= 50,965/- 14.28m3x 3433.7/m3= 49,033/- | 1,932/- |

| | | | | | | | | | | | |
|---|---|---|--|-----------------------------|------------|--------------------------|---------|-------------------|-----------------------------------|------------------------------------|---------|
| 5 | Proj.No 190/16. Dharmathadka Avala Mazjid Ittigoliyadka Chevar road retarring. Fund: MG-Road | ₹ 3,00,000/- AEE/MJR /256/15-16 dt 23.09.15 of AEE, LSGDSub Dvn, Manjeshwara. | Raheem, No.AE/LSGD /PVK/BCW /42/15-16 dt 14.11.15 | <u>38/15-16</u> 27.02.16 | 2,77,301/- | 40/15-16 ₹ 2,83,744/- | 13.96m3 | Item 1 Page 11 | 13.96m3 x 3569/m3= 49,823/- | 13.96m3x 3433.7/m3= 47,934/- | 1,889/- |
| 6 | Proj.No 57/16. Pareri Paivalike Bayal road improvement. Fund: MG-Road | ₹ 3,50,000/- AEE/MJR /412/15-16 dt 23.09.15 of AEE, LSGDSub Dvn, Manjeshwara. | P. Mohammed, No.AE/LSGD /PVK/BCW /46/15-16 dt 24.11.15 | <u>72/15-16</u> 30.03.16 | 3,23,496/- | 59/15-16 ₹ 3,31,293/- | 24.34m3 | Item 1 Page 12 | 24.34m3 x 3569/m3= 86,869/- | 24.34m3x 3433.7/m3= 83,576/- | 3,293/- |
| 7 | Proj.No 45/16. Kurudapadavu Kuriyaroad improvement. Fund: MG-Road | ₹ 4,00,000/- AEE/MJR /277/15-16 dt 23.09.15 of AEE, LSGDSub Dvn, Manjeshwara. | Bebisha Shetty, No.AE/LSGD /PVK/BCW /34/15-16 dt 30.09.15 | <u>73/15-16</u> 30.03.16 | 3,69,791/- | 52/15-16 ₹ 3,77,611/- | 24.04m3 | Item 1 Page 14 | 24.04m3 x 3569/m3= 85,799/- | 24.04m3x 3433.7/m3= 82,546/- | 3,253/- |
| 8 | Proj.No 82/16. Bolangala Podi road improvement. Fund: MG-Road | ₹ 4,00,000/- AEE/MJR /452/15-16 dt 03.10.15 of AEE, LSGDSub Dvn, Manjeshwara. | Gopala, No.AE/LSGD /PVK/BCW /54/15-16 dt 11.01.16 | <u>47/15-16</u> 27.02.16 | 3,69,727/- | 63/15-16 ₹ 3,78,418/- | 27.33m3 | Item 1 Page 13 | 27.33m3 x 3569/m3= 97,541/- | 27.33m3x 3433.7/m3= 93,843/- | 3,698/- |
| 9 | Proj.No 38/16. Mithdka SC colony road improvement. Fund: Development | ₹ 4,80,000/- AEE/MJR /264/15-16 dt 23.09.15 of | Sujith Kumar No.AE/LSGD /PVK/BCW /19/15-16 | <u>25/15-16</u> 30.01.16 | 4,43,664/- | 29/15-16 ₹ 4,54,196/- | 23.42m3 | Item 1 Page 14 | 23.42m3 x 3569/m3= 83,586/- | 23.42m3x 3433.7/m3= 80,417/- | 3,169/- |

| | | | | | | | | | | | |
|----|---|--|--|----------------------|------------|-----------------------------|---------|------------------|-----------------------------------|------------------------------------|----------|
| | | AEE, LSGDSub Dvn, Manjeshwara. | dt 05.11.15 | | | | | | | | |
| 10 | Proj.No 46/16. Kokkechal Ponnethodu road improvement. Fund: MG-Road | ₹ 4,00,000/- AEE/MJR /259/15-16 dt 23.09.15 of AEE, LSGDSubDvn, Manjeshwara. | Jerald D'souza No.AE/LSGD /PVK/BCW /37/15-16 dt 06.11.15 | 16/15-16 21.12.15 | 3,69,711/- | 22/15-16 ₹ 3,78,635/- | 19.65m3 | Item 1 Page 8 | 19.65m3 x 3569/m3= 70,131/- | 19.65m3x 3433.7/m3= 67,472/- | 2,659/- |
| | | | | | | | | | Total ₹ | | 27,749/- |

Excess payment made to the convenors of the above works due to the erroneous arrival of rate amounting to ₹ 27,749/- needs to be recovered from the Assistant Engineer.

(The matter was brought to the notice of the implementing officer vide Audit Enquiry No. 4 dated 19.01.2017, but no reply was furnished).D&O Trade Licence

3-4 M.P hip and ridge tiles work Excess payment made due to higher rate-not admitted.

Implementing Officer: Assistant Engineer.

Following maintenance works implemented during the year 2015-2016 by the Assistant Engineer of the Grama Panchayat consisted of the item "MP hip and ridge tile set in lime mortar 1:2 including finishing edges." The estimate prepared for this work was based on SOR 2012. Rate provided in the estimate for the item of work "MP hip and ridge tile set in lime mortar 1:2" was ₹ 6218/10m for works executed through beneficiary committee and ₹ 7150/10m for works executed through tender.

The rate reckoned by the Assistant Engineer for this item of work is as follows (SOR 2012).

| M.P hip and ridge tiles set in lime mortar 1:2 including finishing edges (data for 10m) | | | | |
|---|---|----------------|---------|---------|
| Quantity | Description | Unit | Rate | Amount |
| | Sub data (SI No104) Preparing lime mortar 1:2 (one part lime,two part sand) by grinding in bullock mill | | | |
| Materials | | | | |
| 0.50 m ³ | Lime | m ³ | 2463.00 | 1231.50 |

| | | | | |
|---------------------|---------------------------|----------------|------------------------|-------------------------|
| 1.00m ³ | Sand | m ³ | 2777.00 | 2,777.00 |
| Labour | | | | |
| 0.35 | Pair of bulls with driver | Day | 595.00 | 208.25 |
| 0.35 | Man | Each | 377 | 131.95 |
| 1.40 | Women | Each | 377 | 527.80 |
| Conveyance | | | | |
| 0.50 m ³ | Lime | m ³ | 174.00 | 87.00 |
| 1.00m ³ | Sand | m ³ | 1254.00 | 1254.00 |
| | | | Total | 6,217.50/m ³ |
| | | | (+)10% CP | 621.75 |
| | | | (+) 5% OH | 310.88 |
| | | | Total ₹ | 7,150.13 |
| | | | Rate without CP & OH ₹ | 6,118/ 10m |
| | | | Rate with CP & OH ₹ | 7,150/ 10m |

The rate reckoned by the Assistant Engineer for the above item of work is not correct. Above rate is only for Preparing lime mortar 1:2, which forms only a part of the data. The rate applicable in Manjeshwara Block Panchayat for "M.P hip and ridge tiles set in lime mortar 1:2 including finishing edges" as per SOR 2012 is as follows.

| M.P hip and ridge tiles set in lime mortar 1:2 including finishing edges (data for 10m) | | | | |
|---|---------------------------|----------------|---------|----------|
| Quantity | Description | Unit | Rate | Amount |
| 0.50 m ³ | Lime | m ³ | 2463.00 | 1,231.50 |
| 1.00m ³ | Sand | m ³ | 2777.00 | 2,777.00 |
| Labour | | | | |
| 0.35 | Pair of bulls with driver | Day | 595.00 | 208.25 |

| | | | | |
|---------------------|----------------------------|----------------|-----------|-------------------------|
| 0.35 | Man | Each | 377 | 131.95 |
| 1.40 | Women | Each | 377 | 527.80 |
| Conveyance | | | | |
| 0.50 m ³ | Lime | m ³ | 174.00 | 87.00 |
| 1.00m ³ | Sand | m ³ | 1254.00 | 1,254.00 |
| | | | Total | 6,217.50/m ³ |
| | Main data for 10m | | | |
| Materials | | | | |
| 27.00 Nos | Hip & ridge tiles (27 nos) | 1000 Nos | 21712.00 | 586.22 |
| 0.01 m ³ | Lime mortar 1:2 | m ³ | 6217.50 | 621.75 |
| Labour | | | | |
| 0.75 | Brick Mason | Each | 471 | 353.25 |
| 0.30 | Man | Each | 377 | 113.10 |
| 0.23 | Man | Each | 377 | 84.83 |
| Conveyance | | | | |
| 27.00 Nos | Hip & ridge tiles (27 nos) | 1000 Nos | 1146 | 30.94 |
| | | | Total ₹ | 1,790.09 |
| | | | (+)10% CP | 179.00 |

| | |
|------------------------|------------|
| (+) 5% OH | 89.50 |
| Total ₹ | 2,058.59 |
| Rate without CP & OH ₹ | 1,790/ 10m |
| Rate with CP & OH ₹ | 2,059/ 10m |

The erroneous arrival of data for the above item in the following works has resulted in an excess payment of ₹ 13,643/-.

I. Bayar PHC building maintainance.

| | | |
|------------------------------|--|--|
| Project No | SO 148/16(PHC Bayar building improvement & water supply scheme) | |
| Estimate | ₹5,00,000/- (Maintanance fund- Non Road) | |
| TS No | ₹5,00,000/-No AEE/MJR/92/14-15 dated 20.09.2014 of the Assistant Executive Engineer, LSGD Sub Division, Manjeshwara. | |
| Name of convener | Prabhakar.M, Bayar. | |
| Agreement No | AE/LSGD/PVK/BCW/57/14-15 dated 18.04.2015 | |
| M book No | 86/14-15. | |
| Total Value of work done | ₹ 3,80,652/- (₹ 4,03,492/- including taxes) | |
| Amount paid to the convener. | ₹ 3,73,039/- (DD. No. 672758/16.10.2015) | Try. Bill No4/15-16 dt 29.09.2015(Gross amount ₹ 4,03,492/-) |

Detailed estimate prepared for the work 'PHC Bayar building improvement & water supply scheme' consisted of 35 items of works. In which item no 8 is "M.P hip and ridge tiles set in lime mortar 1:2 including finishing edges" and the amount provided in the estimate was ₹ 9,327/- (15m @ ₹ 6218/10m). As per the measurements recorded in the M. Book (page no 9) quantity of work done vide item no 8 is 16.5m. Vide page 66 of M. Book, the quantity of work done was limited to the estimate quantity of 15m and the convener of the work was paid a sum of ₹ 9,327/- (15m @ ₹ 6218/10m).

Since the admissible rate for item number 8 of this work (M.P hip and ridge tiles set in lime mortar 1:2) is only ₹ 1790/ 10m, the admissible value for this item is ₹ 2,685/- (15m x ₹ 1,790/10m). Computation of value of work done with higher rate has resulted in an an excess payment of ₹ 6,642/- (₹ 9,327 - ₹ 2,685), which needs to be recovered from the Assistant Engineer, who prepared the estimate for this work.

II.Muligadde FWC Maintanance.

| | |
|-------------|--|
| Project No. | SO. 155/16 (Muligadde FWC Maintanance) |
|-------------|--|

| | | |
|--------------------------------|---|---|
| Estimate | ₹4,00,000/- (Maintanance fund- Non Road) | |
| TS No | ₹4,00,000/-No AEE/MJR/PVK/309/14-15 dated 02.12.2014 of the Assistant Executive Engineer, LSGD Sub Division, Manjeshwara. | |
| Name of contractor | Mohammed Saleel. | |
| Quoted rate | 11.3% below estimate rate. | |
| Agreement No. | AE/LSGD/PVK/TD/52/14-15 dated 23.02.2015 | |
| M. book No. | 3/15-16. | |
| Total Value of work done | ₹ 3,29871/- (₹ 2,92,596/- after effecting tender below) | |
| Amount paid to the contractor. | ₹ 2,75,040/- (DD.No. 672820/27.11.2015) | TryBill No.11/15-16 dt. 25.11.2015(Gross amount ₹ 2,92,596/-) |

Detailed estimate prepared for the work 'Muligadde FWC Maintanance' consisted of 30 items of works. In which item no 8 is "M.P hip and ridge tiles set in lime mortar 1:2 including finishing edges" and the amount provided in the estimate was ₹ 13,406/- (18.75m @ ₹ 7150/10m). As per the measurements recorded in the M. Book (page no 7) quantity of work done vide item no 8 is 15.5m. And the convener of the work was paid a sum of ₹ 9,831/- (15.5m @ ₹ 7150/10m = ₹11.083/-) after effecting 11.3% tender below.

Since the admissible rate for item number 8 of this work (M.P hip and ridge tiles set in lime mortar 1:2) is only ₹ 2059/ 10m, the admissible value for this item is ₹ 2,830/- (15.5m x ₹ 2059/10m= 6191) after effecting 11.3% tender below. Computation of value of work done with higher rate has resulted in an excess payment of ₹ 7,001/- (₹ 9,831 - ₹ 2,830), which needs to be recovered from the Assistant Engineer, who prepared the estimate for this work.

(The matter was brought to the notice of the implementing officer vide Audit Enquiry No. 9 dated 19.01.2017, but no reply was furnished).

3-5 Road re-tarring works - excess payment made to the Convenor/Contractor - not admitted in audit.

For the following works estimates are prepared on the basis of DSR .2014 with cost index 30.48. As detailed below, the item of work " Providing and applying tack coat using hot straight run bitumen of grade VG.-10 including heating the bitumen, spraying the bitumen with mechanically operated spraying unit fitted boiler, cleaning and preparing the existing road surface as per specifications; On. WBM @0.75kg/sqm.[Item Code.No.16.30.1]. As per data rate for one square meter is Rs. 46.72 x 1.3048 = 60.97. And rate for re-tarring Item Code.N16.30.2 On bituminous surface @.0.50Kg/sqm is Rs. 33.69 x 1.3048 = Rs.43.96. For the following road re-tarring works rate provided Rs.60.97/sqm instead of 43.96/sqm. This has resulted in inclusion of excess rate in the estimate and excess payment to the contractor, the details of which are given bellow.

[On. WBM @0.75kg/sqm.[Item Code.No.16.30.1]

| code | description | Unit | qnty | Rate | Amount |
|------|-------------|------|------|------|--------|
|------|-------------|------|------|------|--------|

| | | | | | |
|---------|---|-------|-------|--------|--------------|
| 2916 | Paving Asphalt.VG-10 | Tonne | 0.075 | 50,600 | 3,795 |
| 2211 | Carriage of tar | tonne | 0.075 | 106.49 | 7.99 |
| 16.30.1 | As per code 16.30.1 total of other charges. | | | | 823.33 |
| | Total | | | | 4,626.32 |
| | 1%.water charge | | | | 46.26 |
| | Total | | | | 4,672.58 |
| | Cost Index.1.3048 | | | | 6,096.78 |
| | Total rate for 1/sqm | | | | Rs.60.97/sqm |

[On. Bituminous surface @0.50kg/sqm.[Item Code.No.16.30.2]

| code | description | Unit | qty | Rate | Amount |
|---------|--|-------|-------|--------|--------------|
| 2916 | Paving Asphalt.VG-10 | Tonne | 0.050 | 50,600 | 2,530.00 |
| 2211 | Carriage of tar | tonne | 0.050 | 106.49 | 5.32 |
| 16.30.2 | As per code 16.30.2. total of other charges. | | | | 800.40 |
| | Total | | | | 3,335.72 |
| | 1%.water charge | | | | 33.36 |
| | Total | | | | 3,369.08 |
| | Cost Index.1.3048 | | | | 4,395.97 |
| | Total rate for 1/sqm | | | | Rs.43.96/sqm |

1.KORATHIKKAD S.C. COLONY ROAD IMPROVEMENT

| | |
|---------------------|---|
| Name of the Project | Korathikkad S.C. Colony road improvement(39/16) |
| Estimate amount | Rs.4,20,000/- |
| Fund | Maintanance fund |
| Name of convenor | Sri.Rama. B. |

| | |
|-----------------------|------------------------------|
| Valuation | Rs.3,96,507/- |
| Measurement book No. | 54/16 |
| Bill No. date .amount | 49/19.02.2016. Rs.4,20,000/- |
| DSR.2014. Cost index | 30.48 |

| Details of item of work | Admitted valuation | Admissible valuation | Excess amount |
|--|--|---|--------------------|
| <p>Item no.8. '16.30.2- providing and applying tack coat using hot straight run bitumen of grade VG.-10 including heating the bitumen,spraying the bitumen with mechanically operated spraying unit fitted boiler,cleaning and preparing the existing road surface as per specifications; On. Bituminous surface @0.50kg/sqm."</p> <p>1). 140m x 3m = 420sqm(tack coat On. WBM @0.75kg/sqm</p> <p>2). (75m x 3m = 225sqm. On Bituminous surface @0.50kg/sqm.)</p> | <p>75m x 3m = 225sqm</p> <p>140m x 3m = 420sqm</p> <p>=645m2</p> <p>60.97</p> <p>Rs.39,325.65</p> <p>(M.B.No.39 page No.13,23)</p> | <p>75m x 3m = 225sqm</p> <p>225m2 x 43.96/m2= Rs.9,891.00</p> <p>140m x3m = 420m2</p> <p>420m2 x 60.97/m2= Rs.25,607.40</p> <p>total.Rs.35,498.40</p> | <p>Rs.3,827.00</p> |

2.KAYYAR PARAPPU ROAD IMPROVEMENT

| | |
|---------------------|--|
| Name of the Project | Kayyar Parappu road improvement(55/16) |
| Estimate amount | Rs.2,00,000/- |
| Fund | Own fund |

| | |
|-----------------------------------|------------------------------|
| Name of convenor | Sri.Mohammed Nisar |
| Valuation | Rs.1,65,576/- |
| Measurement book No. | 55/16 |
| Bill No./Voucher No. date .amount | 49/25.02.2016. Rs.2,00,000/- |
| DSR.2014. Cost index | 30.48 |

| Details of item of work | Admitted valuation | Admissible valuation | Excess amount |
|--|--|--|---------------|
| <p>Item no.3. '16.30.2- providing and applying tack coat using hot straight run bitumen of grade VG.-10 including heating the bitumen,spraying the bitumen with mechanically operated spraying unit fitted boiler,cleaning and preparing the existing road surface as per specifications; On. Bituminous surface @0.50kg/sqm."</p> <p>As per estimate.</p> <p>1). (140m x 3m = 420 sqm. On Bituminous surface @0.50kg/sqm.)</p> | <p>353.93m² x 60.97/m² = Rs.21,579.11 (M.B.No.55 page No.16)</p> | <p>353.93m² x 43.96m² = Rs.15,558.76</p> | Rs.6,020.00 |

3.KOKKECHAL PONNETHODU ROAD IMPROVEMENT

| | |
|---------------------|--|
| Name of the Project | Kokkechal Ponnethodu road improvement(46/16) |
| Estimate amount | Rs.4,00,000/- |
| Fund | Maintanance fund |

| | |
|-----------------------------------|-----------------------------|
| Name of convenor | Sri.Jerald D" Souza. |
| Valuation | Rs.3,78,634.95/- |
| Measurement book No. | 22/16 |
| Bill No./Voucher No. date .amount | 16/3012.2015. Rs.4,00,000/- |
| DSR.2014. Cost index | 30.48 |

| Details of item of work | Admitted valuation | Admissible valuation | Excess amount |
|--|--|---|---------------------|
| <p>Item no.3. '16.30.2- providing and applying tack coat using hot straight run bitumen of grade VG.-10 including heating the bitumen,spraying the bitumen with mechanically operated spraying unit fitted boiler,cleaning and preparing the existing road surface as per specifications; On. Bituminous surface @0.50kg/sqm."</p> <p>As per estimate.old B.T.</p> <p>1). (250m x 3m = 750 sqm. On Bituminous surface @0.50kg/sqm.)</p> | <p>250m x 3m = 750m2 x 60.97/m2 = Rs.45,727.50 (M.B.No.22 page No.8)</p> | <p>750m2 x 43.96m2 = Rs.32,970.00</p> | <p>Rs.12,758.00</p> |

4.NEERPANTHI KANTHABAIL ROAD IMPROVEMENT

| | |
|-----------------------------------|---|
| Name of the Project | Neerpanthi Kanthabail road improvement(43/16) |
| Estimate amount | Rs.4,92,000/- |
| Fund | Maintanance fund |
| Name of convenor | Sri.Basheer.B.A. |
| Valuation | Rs.4,64,272/- |
| Measurement book No. | 23/16 |
| Bill No./Voucher No. date ,amount | 23/25.01.2016. Rs.4,92,000/- |
| DSR.2014. Cost index | 30.48 |

| Details of item of work | Admitted valuation | Admissible valuation | Excess amount |
|---|--|---|---------------------|
| <p>Item no.3. '16.30.2- providing and applying tack coat using hot straight run bitumen of grade VG.-10 including heating the bitumen,spraying the bitumen with mechanically operated spraying unit fitted boiler,cleaning and preparing the existing road surface as per specifications; On. Bituminous surface @0.50kg/sqm."</p> <p>As per estimate.1). 130m x 3m = 390sqm(tack coat On. WBM @0.75kg/sqm</p> <p>2). (130m x 3m = 390sqm. On Bituminous surface @0.50kg/sqm.)</p> | <p>Old BT..</p> <p>130m x 3m =390M2</p> <p>New.BT.</p> <p>130m x 3m =390m2</p> <p>780m2 x 60.97/m2 = Rs.47,556.60</p> <p>(M.B.No.23 page No.11 and 17)</p> | <p>Old BT..</p> <p>130m x 3m =390M2</p> <p>390m2 x 43.96m2 = Rs.17,144.40</p> <p>New.BT.</p> <p>130m x 3m =390m2</p> <p>390m2 x 60.97/m2 = Rs.23,778.30</p> <p>total - Rs.40,922.70</p> | <p>Rs. 6,634.00</p> |

As a result of rate provided@ Rs.60.97/sqm instead of 43.96/sqm for road re-tarring works, an excess payment of Rs.29,239/-made, which needs to be recovered from the Assistant Engineer who prepared the estimate and the

amount is to be remitted to the concerned fund. Audit Enquiry bearing No.6/19.01.2017 was served to the Assistant Engineer . But no reply was received.

3-6 Higher rate given for the “ Supplying and fixing best Irul wood fully Glazed shutters to suit the window frames” - amount disallowed in audit.

1.Panchayat office new building construction

| | |
|------------------------------------|---|
| Name of work | Panchayath office- new building construction.(S.O.153/16) |
| Fund | World Bank fund . |
| Name of contractor | Sri. Mohammad Saleel. |
| Estimate | Rs.18,50,538/- (01%.below estimate rate) |
| Agreement no.and date | AE/LSGD/PVK/TD/27/14-15 dt.16.01.15 |
| Valuation and measurement book no. | Rs. 17,08,042/- 87/14.15 |
| Bill no.amount and date | 03/23.07.2015. Rs.16,90,962/- |
| Agreed PAC | 16,90,962/- (1% below estimate.) |

Above work consists of item number one to thirty items. As per approved estimate Construction of this work Item No. 15 is ' Supplying and fixing best irul wood fully Glazed shutters to suit the window frames including all cost conveyance and labour charges etc. complete" 905dm² @ 427/10dm² = 38,643.50. And measurements recorded in the Measurement Book page number 70 of m.book.87/14-15 valuation of this item of work is shown as rupees 38,643.50/-. The rate availed for this item is not admissible. The admissible rate for this item is 366/10dm², hence excess payment made to the Contractor rupees 5,466/- is not admitted in audit. The amount needs to be recovered from the Assistant Engineer responsible for the preparation of the estimate.

The admissible rate for item “ Supplying and fixing best irul wood fully Glazed shutters to suit the window frames including all cost conveyance and labour charges etc.” is given below:

Details for 10dm²

| | | | | |
|-------|---|-------------------|--------|---------------|
| 1.984 | Irul wood scantlings allowing 5%wastage | 10dm ³ | 496.42 | 98.50 4.93 |
| 0.04 | Glass panels(pin headed 3mm thick) | m ² | 236.00 | 9.44 |
| 0.25 | Nails,fillers or putty | Ls | 5.00 | 1.25 |
| 0.386 | Carpenter | Each | 500.00 | 193.0 |

| | | | | |
|--------|---------------------------|------|--------|--------|
| 0.028 | Man | Each | 377.00 | 10.56 |
| 0.0021 | Conveyence for scantlings | M3 | 186.00 | 0.39 |
| | Total | | | 318.07 |
| | 10% C.P. | | | 31.81 |
| | 5% Over head charge | | | 15.90 |
| | Total | | | 365.78 |

Says, 366/10dm2

| | | | | | |
|---|-------------------------------|--------------|-----------------------------|--------------|---------------|
| Item no.15. Supplying and fixing best irul wood fully Glazed shutters to suit the window frames including all cost conveyence and labour charges etc. | <u>Valuation admitted</u> | | <u>Admissible valuation</u> | | <u>Excess</u> |
| | 905 dm3 @ | Rs.427/10dm2 | = | 905 dm2 @ | (5521 x |
| | 38,643.50 | | | Rs.366/10dm2 | = 0.1%B.E.R |
| | Rs.38,644/- | | | 33,123/- | Rs. 55 |
| | Page-no.70.M.book no.87/14-15 | | | | |

2.KOJAPPE ANGANVADI NEW BUILDING CONSTRUCTION.

| | |
|------------------------------------|--|
| Name of work | Kojappe anganwadi new building construction.(S.O.167/16) |
| Fund | Plan fund . |
| Name of convenor | Sri. Sulaiman. |
| Estimate | Rs.6,00,000/- |
| Agreement no.and date | AE/LSGD/PVK/BCW/48/14-15 dt.18.02.15 |
| Valuation and measurement book no. | Rs. 5,73,286/- 13/15-16 |
| Bill no.amount and date | 29/15.02.2016. Rs.6,00,000/- |

| | | | | | |
|---|---------------------------|--|-----------------------------|--|---------------|
| Item no.18. Supplying and fixing best irul wood fully Glazed shutters to suit | <u>Valuation admitted</u> | | <u>Admissible valuation</u> | | <u>Excess</u> |
| | 592 dm2 @ | | | | 6,452/- |

| | | | |
|---|--------------------|---|----------------|
| the window frames including all cost conveyance and labour charges etc. | Rs.427/10dm2 | = | |
| | 25,278.40 | | 592 dm2 @ |
| | Rs.25,278/- | | Rs.318/10dm2 = |
| | | | 18,825.60/- |
| | Page no 65 | | Rs.18,826/- |
| | m.book no.13/15-16 | | |

Hence, There is an excess valuation of Rs. 11,918 (5,466 + 6452) under this item is disallowed in audit. The amount needs to be recovered from the Assistant Engineer responsible for the preparation of the estimate. Audit enquiry bearing no.5 and date 19.01.2017 was served to the Assistant Engineer. No reply was received.

3-7 Utilisation Certificate not produced- expenditure objected

Utilisation Certificates in respect of the following payments were not produced for verification in audit . Therefore the amount paid Rs is objected in audit.

| Impl.Officer | Bill.No/date | Amount | DDNO/Date | Payee | Particulars |
|----------------|---------------------------|------------------|-------------------------|--|--|
| Secretary | 21500023 dt.09-04-2015 | 36,03,800 TSP | 672653 dt.10-04-2015 | Secretary, Block Panchayat, Manjeswar | IAY Share TSP Proj.No. 252/15 |
| | 21500024 dt.09-04-2015 | 9,34,300 SCP | 672652 dt.10-04-2015 | do | IAY Share SCP Proj.No 251/15 |
| | 11/15-16 dt.22-08-2015 | 5,00,000 FCG | 244761 dt.24-08-2015 | Secretary Dt.Panchayat Kasaragod | NPRPD Share Proj.No. 2/16 |
| | 21500976 dt.24-03-2016 | 2,00,000 VPF | ----- | do | Rabies Eradication Programme Proj.No. 205/16 |
| Asst.Secretary | 35/15-16 dt.21-03-2016 | 8,77,500 TSP | 21500946 dt 22-03-16 | Secretary Block Panchayat Manjeswar | IAY Share TSP Proj.No. 11/16 |
| | 36/15-16 | 3,00,000 | 21500947 | do | IAY Share |

| | | | | | |
|--|---------------|-----------|------------|--|-----|
| | dt.21-03-2016 | SCP | 22-03-2016 | | SCP |
| | Total | 64,15,600 | | | |

(Audit Enquiry No.8/19-01-2017)

3-8 Amount paid for Mediasree Project- document not produced

An amount of Rs 65,000 (VPF) was paid to The Executive Director, Kudumbasree,Thiruvananthapuram (Vr.No.21500977/dt 24-03-2016) being the project cost of Mediasree'(Proj.No. 115/16).But the documents of the project were not produced for verification in audit . Therefore the amount Rs 65,000 is objected in audit.

(Audit Enquiry No 8/19-01-2017)

3-9 Project for the Construction of House remaining incomplete.

On verification of the projects register and connected records of Village Extension Officer, Paivalike Grama Panchayat, it is found that construction of houses is not completed till date of audit. The details are given below.

| Sl No | Name of Beneficiary And Adress | Amount | D.D. No. & date. | Total Amount Paid | Amount Pending |
|-------|-----------------------------------|----------------------|---|-------------------|----------------|
| 1 | Pushpa.A.W/o Vishwanatha | 60,000/- 80,000/- | 672875 ,19.01.2016 673041,18.03.2016 | 1,40,000/- | 60,000/- |
| 2 | Usha balakrishna, w/o Balakrishna | 60,000/- 80,000/- | 672849,22.12.2015. 672989,1.03.2016 | 1,40,000/- | 60,000/- |
| 3 | Girija,w/oDevu Sapalya | 60,000/- 80,000/- | 672848,22.12.2015. 672928,16.02.2016 | 1,40,000/- | 60,000/- |
| 4 | Pavana.S,W/o Devaraja Devadiga | 60,000/- 80,000/- | 672873,19.01.2016. 673043,18.03.2016 | 1,40,000/- | 60,000/- |
| 5 | Pushpa. N, W/o Suresh | 60,000/- | 673083,29.03.2016 | 60,000/- | 1,40,000/- |
| 6 | Fathima,w/o Mohammed | 60,000/- 80,000/- | 672930,16.02.2016 673042,18.03.2016 | 1,40,000/- | 60,000/- |
| 7 | Appu,W/oKrishna Poojari | 60,000/- 80,000/- | 244821,1.10.2016 | 60,000/- | 1,40,000/- |

| | | | | | |
|----|--|----------------------|---|------------|------------|
| 8 | Indira,W/oDamodara Achary | 60,000/- | 673084,29.03.2016. | 60,000/- | 1,40,000/- |
| 9 | Rajeevi,W/o Appayya Belchapada | 60,000/- 80,000/- | 672929,16.02.2016 672988,1.03.2016. | 1,40,000/- | 60,000/- |
| 10 | Vedavathi,W/o Narayana Poojari | 60,000/- 80,000/- | 673046,18.03.2016 673082,29.03.2016. | 1,40,000/- | 60,000/- |
| 11 | Sulochana,W/o Radhakrishna | 60,000/- 80,000/- | 672850,22.12.2015 672927,16.02.2016 | 1,40.000/- | 60,000/- |
| 12 | Sandhya kumari,w/o Rama | 60,000/- 80,000/- | 672883,28.01.2016 673040,18.03.2016 | 1,40,000/- | 60,000/- |
| 13 | Delphine D'Souza, D/o Thomas D' souza | 60,000/- 80,000/- | 672871,19.01.2016 673086,29.03.2016. | 1,40,000/- | 60,000/- |

Action may be taken to complete the house at the earliest.

3-10 Purchase of computer - Irregularity

An amount of Rs 2,15,525 (devt-Gen) was paid to One Zero Info Systems Kasaragod Vide Vr. No. 21500022 dt 09-04-2015 being the cost of Computer purchased for Panchayat Office towards the implementation of the project 'Panchayat Office Computerisation' (Project No. 82/15). But the details of tender invited or rate contract documents were not produced for verification in audit. Therefore the expenditure Rs. 2,15,525 is objected in audit.

(Audit Enquiry No.8/19-01-2017)

3-11 Purchase of Photocopier - Irregularity

An amount of Rs 1,25,000 (devt-Gen) was withdrawn from treasury vide Bill No.38/15-16 dt 21-03-2016 and paid to Xerotech Business System, Calicut. vide Vr. No. 21500022 dt 09-04-2015, being the cost of Photo copier purchased for Panchayat Office (Project No. 223/16). But the details of tender invited or rate contract documents were not produced for verification in audit. Therefore the expenditure Rs.1,25,000 is objected in audit.

(Audit Enquiry No.8/19-01-2017)

3-12 Purchase of Stationary Items—Stock entry not made-

The following stationary items are purchased during the year 2015-16, but were not entered in the stock register. .Therefore the expenditure is objected in audit.

| Sl.No | Vr.No date | Amount | Payee |
|-------|-------------------------------|----------|--|
| 1 | 21500219-dt 03-07-2015 | 26,414 | Gramalaxmi Mudralaya, Being the cost of Registers and Forms |
| 2 | 21500254- dt 16-07-2015 | 9,500 | Sulabha Printers -cost of- Planformulation,monitoring, and evaluation. |
| 3 | 21500283- dt 01-08-2015 | 1155 | Gramalaxmi -stationary items |
| 4 | 21500889- dt 01-10-2015 | 4,850 | Latheefiya Printers- 19 ledger books,500 notice |
| 5 | 21500749- dt 02-02-2016 | 1,21,470 | Latheefiya Printers- Voters list printing charge |
| 6 | 21500740- dt 01-02-2016 | 7,200 | Rahim Nedumane - letter pad, seal 9 Nos |
| | Total | 1,70,589 | |

(Audit Enquiry No.8/19-01-2017)

3-13 Marriage Assistance to ST. Beneficiaries –Irregularity

An amount of Rs.4,50,000 (TSP) was withdrawn from treasury by Assistant Secretary of the Panchayat vide Bill No. 25/15-16 dt 17-02-2016 and paid to 9 S.T. beneficiaries being the marriage assistance during the year 2015-16. But 3 beneficiaries were paid 4without following the guideline for submitting the application. The application has to be submitted 1 month before or within 6 months after marriage (extention up to 1 year with the permission of Dt.Collector) and date of marriage as detailed below.

| Sl.No | Name | Amount paid | D.D.No./date | Date of application | Date of marriage | Irregularity |
|-------|-------------|-------------|-----------------------------|----------------------------------|------------------|----------------------------------|
| 1 | Saraswathi | 50,000 | 672963 dt.20-02-2016 | No date in the application | 25-10-2015 | No date in the application |
| 2 | Shakunthala | 50,000 | 672965 dt.20-02-2016 | No date in the application | 22-06-2015 | No date in the application |
| 3 | Leelavathi | 50,000 | 672967 dt. 20-02-2016 | No date in the application | 15-11-2015 | No date in the application |
| | Total | 1,50,000 | | | | |

(Audit Enquiry No.8(A) /19-1-2017)

3-14 Miscellaneous expenditure contingent register not maintained-

Contingent Register for the following payments was not maintained . Therefore the expenditure Rs. 47,268 is held under objection.

| Sl.No | Vr.No date | Amount | Payee/Purpose |
|-------|---------------------------|--------------|---|
| 1 | 21500217 dt.01-07-2015 | 1,400 | One Zero Info Systems- Ksd. Toner refilling charge |
| 2 | 21500361 dt.25-08-2015 | 1,600 | do |
| 3 | 21500527 dt.05-11-2015 | 1,600 | do |
| 4 | 21500986 dt.26-03-2016 | 450 | Do Service charge of computer |
| 5 | 21500354 dt.25-08-2015 | 4,900 | Xerotech- toner refilling charge |
| 6 | 21500534 dt.05-11-2015 | 2,800 | -Do- Photostat - motor replacement |
| 7 | 21500990 dt.26-03-2016 | 4,900 | Xerotech --- toner refilling charge |
| 8 | 21500215 dt.01-07-2015 | 4,980 VPF | Repair charge of Jeep KL 9107 paid to Ganesha Aadishakthi Automobiles |
| 9 | 21500333 dt.21-08-2015 | 4,920 | -do- |
| 10 | 21500479 dt.09-10-2015 | 4,778 | -do- |
| 11 | 21500528 dt.05-11-2015 | 3,670 | -do- |
| 12 | 21500600 dt.01-12-2015 | 1,780 | -do- |
| 13 | 21500431 dt.23-09-2015 | 2,660 | Tyre resoling charge paid to Sachidananda Rai |

| | | | |
|----|---------------------------|--------|------|
| 14 | 21400478 dt-09-10-2015 | 2,500 | -do- |
| 15 | 21500906 dt.17-03-2016 | 2,500 | -do- |
| 16 | 21500628 dt.17-12-2015 | 1,830 | -Do- |
| | Total | 47,268 | |

(Audit Enquiry No.8/19-01-2017)

3-15 പൈവളികെ ഗ്രാമ പഞ്ചായത്ത് -സമാഹൃത റിപ്പോർട്ട് 2016-17 - ഉൾപ്പെടുത്തേണ്ട വിഷയങ്ങൾ

I. വസ്തു നികുതി നിർണ്ണയം

പൈവളികെ ഗ്രാമ പഞ്ചായത്തിന്റെ 17.12.2011 തീയതിയിലെ പി.ആർ. നമ്പർ 108/11 പ്രകാരം പഞ്ചായത്തിലെ ഓരോയിനം കെട്ടിടത്തിന്റെയും ഒരു ചതുരശ്രമീറ്റർ തറ വിസ്തീർണ്ണത്തിന് കേരള പഞ്ചായത്ത് രാജ് നിയമം 203-ാം വകുപ്പ് 2-ാം ഉപവകുപ്പ് പ്രകാരം സർക്കാർ നിർണ്ണയിച്ച അടിസ്ഥാന നികുതി നിരക്കുകളുടെ ഏറ്റവും കുറഞ്ഞതും കൂടിയതുമായ പരിധികൾക്ക് വിധേയമായി ചുമത്തേണ്ട നികുതി നിരക്ക് നിശ്ചയിച്ചിട്ടുണ്ട്. കെട്ടിടം സ്ഥിതി ചെയ്യുന്ന മേഖല, കെട്ടിടത്തിലേക്കുള്ള വഴി സൗകര്യം, മേൽക്കൂരയുടെ നിർമ്മിതി തുടങ്ങി അടിസ്ഥാന നികുതിയിൽ വരുത്തേണ്ട ഇളവുകൾക്കും വർദ്ധനവുകൾക്കും അടിസ്ഥാനമാക്കേണ്ട ഘടകങ്ങൾ എന്നിവ നിർണ്ണയിക്കുന്നതിനായി പഞ്ചായത്ത്, ഭൂപ്രദേശം മേഖലകളായി തരം തിരിച്ചതിന്റെയും റോഡുകളുടെ തരം തിരിവിന്റെയും വിജ്ഞാപനം പുറപ്പെടുവിച്ചിട്ടുണ്ട്.

2011 ലെ കേരള പഞ്ചായത്ത് രാജ് (വസ്തു നികുതിയും സേവന ഉപനികുതിയും സർചാർജ്ജും) ചട്ടം 3 ലെ നിർദ്ദേശങ്ങൾ അനുസരിച്ചാണ് തറ വിസ്തീർണ്ണം കണക്കാക്കിയിരുന്നത്. ചട്ടം 3(4) പ്രകാരം പൊതു ഉപയോഗത്തിനായി മാറ്റിവെച്ച ഭാഗത്തിന്റെ തറവിസ്തീർണ്ണം ആനുപാതികമായി മറ്റ് ഭാഗത്തേയ്ക്ക് കൂട്ടിച്ചേർത്ത് വസ്തുനികുതി നിർണ്ണയിച്ചിട്ടുണ്ട്. വാണിജ്യ കെട്ടിടങ്ങളെ ഗാർഹികമായി കണക്കാക്കി നികുതി നിർണ്ണയം നടത്തിയിട്ടില്ല. കേരള പഞ്ചായത്ത് രാജ് നിയമം 207-ാം വകുപ്പിൽ പറയുന്ന കെട്ടിടങ്ങൾക്കല്ലാതെ മറ്റ് കെട്ടിടങ്ങൾക്ക് നികുതി ഒഴിവാക്കി നൽകിയിട്ടില്ല. മൊബൈൽ ടവറുകൾ, സ്വകാര്യ ഹോസ്റ്റൽ, മൈക്രോ ആന്റ് മീഡിയം എന്റർപ്രൈസസിൽ രജിസ്റ്റർ ചെയ്ത വ്യവസായ യൂണിറ്റുകളുടെ കെട്ടിടങ്ങൾ, വിദ്യാഭ്യാസ സ്ഥാപനങ്ങളും, കോമ്പൗണ്ടിൽ വരുന്നതും അവയുടെ മാത്രം ഉപയോഗത്തിനുള്ളതുമായ ഓഡിറ്റോറിയം, കാന്റീൻ, വർക്ക് ഷോപ്പ് എന്നിവയുടെയെല്ലാം നികുതി നിർണ്ണയം ചട്ട പ്രകാരമാണ്. കെട്ടിട നിർമ്മാണ രജിസ്റ്ററിൽ പൂർത്തീകരണം കാണിച്ചിട്ടുള്ള മുഴുവൻ കെട്ടിടങ്ങളുടെയും നികുതി നിർണ്ണയം നടത്തിയിട്ടുണ്ട്.

പുതുതായി അസസ്മെന്റ് രജിസ്റ്ററിൽ ഉൾപ്പെടുത്തിയ കെട്ടിടങ്ങളെല്ലാം ഡിമാന്റ് രജിസ്റ്ററിൽ ചേർത്ത് ഒരു അർദ്ധ വർഷത്തേക്കു മാത്രം വസ്തു നികുതി കണക്കാക്കിയ സംഗതികളിൽ തുടർന്നുള്ള വർഷങ്ങളിൽ മുഴുവൻ വാർഷിക നികുതിയും ഡിമാന്റ് ചെയ്തിട്ടുണ്ട്. ചട്ടം 21 ലെ നിർദ്ദേശങ്ങൾ അനുസരിച്ചാണ് ഒഴിവായി കിടക്കുന്ന കെട്ടിടങ്ങളുടെ നികുതി ഒഴിവാക്കി നൽകിയത്. പൊളിച്ചു കളഞ്ഞതിനാൽ നികുതിയിൽ നിന്നും ഒഴിവാക്കിയ കെട്ടിടങ്ങളെ പെ സംബന്ധിച്ച രജിസ്റ്റർ സൂക്ഷിക്കുന്നില്ല. വിമുക്തഭടന്മാരുടെ വസ്തു നികുതി ഒഴിവാക്കി നൽകിയത് ജി.ഒ(എം.എസ്) 242/13/ത.സ്വ.ഭ.വ തീയതി 02.07.2013 ലെ നിബന്ധനകൾ പാലിച്ചിട്ടുണ്ട്. നിലവിലുള്ള കെട്ടിടങ്ങളുടെ വസ്തു നികുതി പരിഷ്കരണം 01.04.2013 തീയതി മുതൽ പ്രാബല്യം നൽകിക്കൊണ്ട് നടപ്പാക്കിയിട്ടുള്ളതും 01.04.2013 മുതലുള്ള ക്വട്ടേഷൻ കണക്കാക്കി ഈടാക്കിയിട്ടുള്ളതുമാണ്.

തറവിസ്തീർണ്ണത്തിന്റെ അടിസ്ഥാനത്തിൽ പാർപ്പിടം, വാണിജ്യം എന്നീ ആവശ്യത്തിനുള്ളതും നിലവിലുള്ളതുമായ ഒരു കെട്ടിടത്തിന്റെ വസ്തു നികുതി ആദ്യമായ നിർണ്ണയിക്കുമ്പോൾ തൊട്ട് മുമ്പ് നിലവിലുണ്ടായിരുന്ന വാർഷിക വസ്തു നികുതിയിൽ കുറഞ്ഞത് 25% വർദ്ധനവ് ഉണ്ടായിട്ടുണ്ട്. സർക്കാർ അംഗീകാരമുള്ള വിദ്യാഭ്യാസ സ്ഥാപനങ്ങളുടെ (ഹയർ സെക്കണ്ടറി തലം വരെയുള്ള) കെട്ടിടങ്ങൾക്ക് 14.01.2011 മുതൽ 25.11.2012 വരെയുള്ള കാലയളവിൽ വസ്തു നികുതി ഈടാക്കിയിട്ടുണ്ട്. 2000 ചതുരശ്ര മീറ്റർ വരെ തറ വിസ്തീർണ്ണമുള്ളതും ഘടനാപരമായ മാറ്റം വരുത്തിയിട്ടില്ലാത്തതുമായ വീടുകൾക്ക് സ.ഉ(എം.എസ്) 144/2015 തീയതി 27.04.2015 പ്രകാരം നികുതി നിർണ്ണയം നടത്തിയിട്ടുണ്ട്. സഞ്ചയ

സോഫ്റ്റ് വെയറിൽ ആവശ്യമായ മാറ്റങ്ങൾ വരുത്തിയിട്ടുണ്ട്. സഞ്ചയയിലെ കണക്കും ഡിമാന്റ് രജിസ്റ്ററിലെ കണക്കും പൊരുത്തപ്പെടുന്നുണ്ട്. വർഷാവസാന നികുതി കടിശ്ശിക വർഷം തിരിച്ച് സഞ്ചയയിൽ നിന്നും ലഭ്യമാണ്. സഞ്ചയയിൽ നടത്തിയ ഡാറ്റാ എൻട്രിയിൽ കെട്ടിടങ്ങൾ വിട്ടുപോയിട്ടില്ല. 2015-16 ലെ തൻവർഷ ഡിമാന്റ് 2014-15നെക്കാൾ കുറഞ്ഞിട്ടില്ല.

II പരസ്യനികുതി-ഇല്ല

III വിനോദ നികുതി- ഇല്ല

IV- കെട്ടിട നിർമ്മാണ ചട്ടങ്ങൾ തറവിസ്തീർണ്ണാനുപാതവും പരിധിയും

പൈവളികെ ഗ്രാമപഞ്ചായത്തിൽ 300ച.മീറ്ററിൽ കൂടുതൽ തറ വിസ്തീർണ്ണം വരുന്ന വാസഗൃഹങ്ങൾക്ക് നിർമ്മാണപെർമിറ്റ് നൽകിയിട്ടില്ല.ഓരോ കൈവശത്തിന്റെയും പരമാവധി കവരേജ് (പുരയിട വിസ്തീർണ്ണ ശതമാനം) പട്ടിക 2 ൽ നിശ്ചയിച്ചതിൽ കൂടുതലില്ല. തറവിസ്തീർണ്ണാനുപാതം കണക്കാക്കുന്നതിന് ചട്ടപ്രകാരം ഒഴിവാക്കപ്പെട്ടിട്ടുള്ള പാരിയ ഒഴികെയുള്ളവ എഫ്.എ.ആർ കണക്കാക്കുന്നതിൽ നിന്നും ഒഴിവാക്കിയിട്ടില്ല. പരമാവധി എഫ്.എ.ആർ-ൽ കവിഞ്ഞുള്ളതിന് പെർമിറ്റ് അനുവദിച്ചിട്ടില്ല. എഫ്.എ.ആർ കണക്കാക്കുന്നതിലെ അപാകതകൾ കാരണം നഷ്ടം സംഭവിച്ചിട്ടില്ല. കെട്ടിട നിർമ്മാണ പെർമിറ്റ് അപേക്ഷ രജിസ്റ്റർ പരിശോധനയ്ക്ക് ലഭ്യമാക്കിയിട്ടുണ്ട്. കെട്ടിട നിർമ്മാണ പെർമിറ്റ്/റഗുലറൈസേഷനുള്ള പല്ലാ അപേക്ഷകളും പരിശോധനയ്ക്ക് ലഭ്യമാക്കിയിട്ടുണ്ട്. ആധാരത്തിന്റെ പകർപ്പ്, കെട്ടിടത്തിന്റെ പ്ലാൻ എന്നിവ അപേക്ഷയോടൊപ്പം ലഭ്യമാക്കിയിട്ടുണ്ട്.

V) ഡി. & ഒ. ട്രേഡ് ലൈസൻസ്

ചട്ടം 4 പ്രകാരം നോട്ടീസ് പ്രസിദ്ധീകരിച്ചിട്ടുണ്ട്. ലൈസൻസ് ആവശ്യമായ വ്യാപാരികളുടെയും ഫാക്ടറികളുടെയും പട്ടിക തയ്യാറാക്കിയില്ല. സമയ പരിധിക്കകം തന്നെ അപേക്ഷകൾ ലഭിച്ചിട്ടില്ല. ലൈസൻസ് ഫീസ് ചട്ട പ്രകാരം ഈടാക്കിയിട്ടുണ്ട്. നിയമപ്രകാരം അധിക ഫീസ് ഈടാക്കിയിട്ടുണ്ട്. നിരാക്ഷേപ സാക്ഷ്യപത്രങ്ങളും ഹാജരാക്കിയിട്ടുണ്ട്. പഞ്ചായത്തിൽ ലൈസൻസില്ലാതെ പ്രവർത്തിക്കുന്ന സ്ഥാപനങ്ങൾക്കെതിരെ നടപടി സ്വീകരിച്ചതായി കാണുന്നില്ല. ലഭിച്ച അപേക്ഷകളിന്മേൽ ലൈസൻസ് അനുവദിച്ചിട്ടുണ്ട്. ലൈസൻസ് ആവശ്യമായ എല്ലാ സ്ഥാപനങ്ങളും ലൈസൻസ് എടുത്തിട്ടുണ്ടെന്ന ഉറപ്പു വരുത്തുന്നതിനുള്ള നടപടികൾ സ്വീകരിച്ചിട്ടില്ല.

ഭാഗം-4

പൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യുവലോകനവും

4-1 Details of fund received for joint venture projects

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

| Name of Institution from which the fund received. | Date of receipt. | Amount. | Name of project. | Expenditure. | Balance. |
|---|------------------|----------|---|--------------|----------|
| Block Panchayat | 31.03.2016 | 1,50,000 | Scholarship to Disabled Children(Project No-22) | 1,48,900 | 1100 |
| | 26.03.2015 | 1,80,000 | Palliative care (Project No-16) | Nil | 1,80,000 |
| | 28.04.2015 | 50,000 | Cattle feeding(Project No-187) | 50,000 | Nil |
| District Panchayat, Kasaragod | 31.03.2016 | 84,495 | Paddy Development | 84,495 | Nil |

4-2 Deposits made with other agencies/LSGIs

-Nil-

4-3 Details of mobilization advances made

NIL

4-4 Loan/loan repayment.

There is no receipt on account of loan during the year. The details of loan repayment made during the year and the loan amount outstanding as on 31.03.2016 are given below.

| Name of the loan and purpose | Order No. Date | Loan amount | Amount outstanding at the beginning of the year | Amount repaid during the year | | Amount outstanding as on 31.03.2016 |
|--|-------------------------------|-------------|---|-------------------------------|----------|-------------------------------------|
| | | | | Principal | Interest | |
| Loan for EMS housing scheme from Kasaragod District Co-op Bank | GO No-207/09 dated-07.11.2009 | 19,719,000. | 77,61,903 | 19,71,900 | - | 57,90,003 |

4-5 Investments/Fixed deposits.

NIL

4-6 Audit recovery

An amount of Rs-1,09,723/- 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. |
|--------------------|-------------------|------------------|---------------------------------------|------------------------|
| 2011-12 | 3(14) | 9,563 | Sadashiva, Convenor | 11510101432/22.07.2015 |
| 2009-10 | 3(15)A | 37,500 | Abdul Basheer, Convenor | 11510102398/12.10.2015 |
| 2009-10 | 3(20) | 15,831 | Mohammed Kunhi, Convenor | 95550100045/14.03.2016 |
| 2011-12 | 3(17) | 2,000 | S.Abdulla, Contractor | 11510100326/08.05.2015 |
| 2011-12 | 3(14)3 | 4,746 | Jagadisha Shetty, Convenor | 11510101430/22.07.2015 |
| 2011-12 | 3(14)2 | 5,759 | Sanjeeva.C.H, Convenor | 11510101431/22.07.2015 |
| 2014-15 | 2-2(1) | 250 | Manager Syndicate Bank Paivalike | 11510400021/02.03.2016 |
| 2014-15 | 2-2(1) | 150 | Manager Syndicate Bank Paivalike | 11510400022/02.03.2016 |
| 2008-09 to 2010-11 | 3(4) | 4,640 | Tharanath, Secretary | 11510500003/23.05.2015 |
| 1999-2000 | 3(2) | 409 | T.M.Unni, U.D. Clerk | 11510500007/19.08.2015 |
| 2009-10 | 3(50) | 28,875 | Abdul Basheer, Convenor | 11510102398/12.10.2015 |
| | Total | 1,09,723 | | |

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

| Year of Audit | Para No. | Year of CAR | Para No. | Subject | Present position |
|---------------|----------|-------------|-----------|--|---------------------|
| 97-98 | 3-1 | 2007-08 | 3.66.1 | Mobilisation Advance paid-work not complited | Objection Continues |
| 1998-99 | 3-5 | 2007-08 | 3.66.2(1) | Payment through NMR | Objection Continues |
| 1999-2000 | 3-4 | 2007-08 | 3.66.2(2) | Payment through NMR | Objection Continues |

4-8 Review of Audit.

A- Concise Details:

| | |
|---|--------------|
| Total Receipts for the year 2015-16 | 12,68,19,628 |
| Total Payments for the year 2015-16 | 11,46,62,516 |
| Loss in receipts | Nil |
| Loss in expenditure/ amount disallowed in audit | 1,73,741 |
| Amount objected in audit | 70,38,982/- |

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

| Para No | Audit Of Loss | | Name Of the officer responsible for the loss |
|---------|---------------|----------------|--|
| | Chargeable | Surcharge able | |
| 3(1) | - | 60,975 | Thimma Kudiya,Assistant Engineer |
| 3(2) | - | 30,217 | |
| 3(3) | - | 27,749 | |
| 3(4)1 | - | 6,642 | |
| 3(4)2 | - | 7,001 | |
| 3(5)1 | - | 3,827 | |
| 3(5)2 | - | 6,020 | |
| 3(5)3 | - | 12,758 | |
| 3(5)4 | - | 6,634 | |

| | | |
|-------|-------|----------|
| 3(6)1 | - | 5,466 |
| 3(6)2 | - | 6,452 |
| | Total | 1,73,741 |

Details of amount objected in Audit:

| Para No. | Amount. | Name and designation of the officer responsible. |
|--------------------------------------|-------------|--|
| 3(7) | 45,38,100 | Sri.Harisha.K ,Assistant Secretry(Secretary -in-charge) |
| | 5,00,000 | Sri.C.K.Balakrishnan ,Assistant Secretry(Secretary -in-charge) |
| | 2,00,000 | Sri.Sajeev,Assistant Secretry(Secretary -in-charge) |
| 3(7) | 14,77,500 | Sri.Sajeev,Assistant Secretry. |
| 3(8) | 65,000 | Sri.Sajeev,Assistant Secretry(Secretary -in-charge) |
| 3(10) | 2,15,525/- | Sri.Harisha.K ,Assistant Secretry(Secretary -in-charge) |
| 3(11) | 1,25,000/- | Sri.Harisha.K ,Assistant Secretry(Secretary -in-charge) |
| 3(12)1,2 | 35,914/- | Sri.Harisha.K ,Assistant Secretry(Secretary -in-charge) |
| 3(12)3 | 1,155/- | Sri.C.K.Balakrishnan ,Assistant Secretry(Secretary -in-charge) |
| 3(12)4,5,6. | 1,33,520/- | Sri.Sajeev,Assistant Secretry(Secretary -in-charge) |
| 3(14)1,8. | 6,380/- | Sri.Harisha.K ,Assistant Secretry(Secretary -in-charge) |
| 3(14)2,5,9. | 11,420/- | Sri.C.K.Balakrishnan ,Assistant Secretry(Secretary -in-charge) |
| 3(14)3,4,6,7,10 11,12,13,14,15,16 | 29,468/- | Sri.Sajeev,Assistant Secretry(Secretary -in-charge) |
| Total | 70,38,982/- | |

C. Details of loss sustained to the Central/state Govt, or other Agencies/institutions.

NIL

D. Cases requiring further inquiry to fix the loss.

NIL

E. Permanent addresses of the officers responsible for the loss mentioned in the Audit report.

| Para No | Name and Designation | Official Address | Permanent Address |
|--|--------------------------------------|------------------|--|
| 3(1) 3(2) 3(3) 3(4)1&2 3(5)1 to 4 3(6)1&2 | Thimma Kudiya, Assistant Engineer | Suspension | Ottepadupu House, Beripadavu (Post) ,Uppala (via), Kasaragod (Dit) |

4-9 Audit reports pending settlement.

| Year of Audit | Name & date Latest reference from this office | No.&Paras pending |
|---------------------|---|-------------------|
| 1987-88, to 1989-90 | No.LFC1/210/95 dt:21.12.95 | 5 |
| 1989-90 to 93-94 | No.LFKSD1-253/96 dt:06.06.96 | |
| 1996-97 | No.LFKSD5-593/99 dt:2.02.2000 | 19 |
| 1990-91& 91-92 | No.LFKSD5--592/99 dt:15.06.2002 | 6 |
| 1997-98 | No.LFKSD6-301/04 dt:04.03.05 | 2 |
| 1998-99 | No.LFKSD6-302/04 dt:04.03.2005 | 5 |
| 1999-2000 | No.LFKSD6-303/04 dt:04.03.05 | 6 |
| 2000-01 | No.LFKSD6-304/04 dt:04.03.05 | 5 |
| 2001-02 | LF.KSD6-305/04 dt:04.03.05 | 5 |
| 1997-98 | LF.KSD6-239/05 dt:04.05.06/19.02.2008 | 9 |
| 1998-99 | No.LFKSD6-328/05 dt:27.04.06 | 14 |

| | | |
|---------------------|--------------------------------------|----|
| 1999-00 | LF.KSD4-766/06 dt:04.06.07 | 9 |
| 2001-02 (final) | LF.KSD4-203/07 dt:04.06.07 | 31 |
| 2000-01(Final) | LF.KSD4-136/07 dt:04.06.07 | 18 |
| 2002-03(Final) | LF.KSD4-58/08 dt:17.11.08 | 12 |
| 2003-04 | LF.KSD4-59/08 dt:23.03.09 | 25 |
| 2004-05 | LF.KSD4-61/08 dt:26.02.09 | 25 |
| 2005-06 | LF.KSD4-103/08 dt: 04.02.09 | 22 |
| 2006-07 | LF.KSD7-674/11 dt: 14.02.12 | 6 |
| 2007-08 | LF.KSD4-63/12 dt: 13.09.12 | 28 |
| 1992-93 & 95-96 | LF.KSD4-578/07 dt 28.10.09 | |
| 2010-11&11-12 | LF.KSD4-723/13dt:06.03.2014/10.06.14 | 35 |
| 2008-09,2009-10 | LF.KSD4-885/12dt:06.06.2013/05.10.13 | 41 |
| 2012-13 & 2013-14.. | LF.KSD9-271/15 dt: 11.08.2015. | 10 |
| 2014-15 | LF.KSD5/129/16 dt: 08.03.2016 | 13 |

The Deputy Director

Kerala Stare Audit

Department,

Kasaragod.

District Audit Office,

Annexure-1
AUDIT CERTIFICATE

No. KSA-KSD5/76/2017

Kerala State Audit Department

District Audit Office,

Kasaragod – 671123

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

Phone: 04994-256690

Dated :28.01.2017

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

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

Deputy Director

District Audit Office, Kasaragod

ഓഡിറ്റ് സർട്ടിഫിക്കറ്റ്

കെ.എസ്.എ-കെ.എസ്.ഡി .5/76/2017

തീയതി. 28.01.2017

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

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

ഡെപ്യൂട്ടി

ഡയറക്ടർ

കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്,

ജില്ലാ ഓഡിറ്റ് കാര്യാലയം കാസറഗോഡ്