



കേരള സർക്കാർ

GOVERNMENT OF KERALA  
KERALA STATE AUDIT DEPARTMENT  
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AUDIT REPORT  
ON THE ACCOUNTS OF  
PAIVALIKE GRAMA PANCHAYAT  
for the year 2016-2017

Kerala State Audit Department,  
District Audit Office, Kasaragod.  
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(Registered with acknowledgement)

No. KSA.KSD-5/635/2017

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

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

Phone :04994256690

DATED: 12.06.2017

From

The Deputy Director

To

The President (Through the Secretary),  
Paivalike Grama Panchayat.

Sir,

Sub: Paivalike Grama Panchayat- Audit Report for the year 2016-2017 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 2016-17 for favour of further necessary actions as required under Rule 23 (1) of Kerala Local Fund Audit Rules, 1996.

Special attention is invited to Paras in Part-2 and Part-3 of this Audit Report.

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

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

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

Yours faithfully,

Deputy Director

Kerala State Audit Department,  
District Audit Office, Kasaragod.

Copy to :

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

No. KSA.KSD-5/635/2017

Dated: 12.06.2017

AUDIT REPORT ON THE ACCOUNTS OF PAIVALIKE GRAMA PANCHAYAT IN KASARAGOD DISTRICT FOR  
THE YEAR 2016-17

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

The accounts of receipts and payments of the Paivalike Grama Panchayat, in Kasaragod district, for the financial year 2016-2017 was subjected to Audit. Development fund received, Fund for maintenance, Centrally Sponsored Funds and various departmental allocations were also audited. The cash receipts and remittances for the period from 01.04.2016 to 31.05.2017 were verified in audit and withdrawals from various accounts were verified from 01.04.2016 to 31.03.2017.

The defects noticed in audit have been brought to the notice of the Panchayat through Audit Enquiries. Out of 11 Audit Enquiries served, replies to 4 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 taken by the Panchayat.

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

(A). Details of Audit Conducted.

Name and Designation of the Officer who conducted the audit	Sri. Rajarama.C, Deputy Director of Kerala State Audit Department.
Time taken for audit	01.06.2017 to 09.06.2017.
Name and designation of auditors who conducted the audit	Sri.Dhanajayan. T.S, Audit officer .
	Sri.Vinoth Kumar.C, Assistant Audit Officer.
	Sri.Jayananda.H, Assistant Audit Officer.
	Sri.Sivasankara.K, Auditor.

(B). Executive Authorities.

President	Smt.Bharathi.	01.04.2016 to 31.03.2017.
Secretary	(1)Sri.Sajeev, Assistant Secretary (in charge)	01.04.2016 to 17.07.2016
	(2)Sri. Raveendra.M.	18.07.2016 to 19.12.2016
	(3) Sri.K. Gireesha Shetty, Assistant Secretary (in charge)	20.12.2016 to 27.12.2016
	(4) Sri. P.S. Francis	28.12.2016 to 31.03.2017

Implementing Officers.

Designation	Name of the Officers	Period
Assistant Secretary.	Sri.Sajeev.	01.04.2016 to 07.12.2016 FN.
	Sri.K. Gireesh Shetty	07.12.2016 FN to 06.01.2017 FN
	Sri.Jayachandran (Head Clerk in charge)	06.01.2017 FN to 15.01.2017
	Sri.Jagadeesh.P (Head Clerk in charge)	16.01.2017 to 31.03.2017
Assistant Engineer.	Sri.Thimma Kudiya.O.	01.04.2016 to 31.10.2016.
	Sri. Sunil Kumar.V	01.11.2016 to 04.03.2017 FN
	Sri. Ushar Krishnan	04.03.2017 FN to 31.03.2017
Agriculture Officer	Sri.Devaraja.G.	01.04.2016 to 12.08.2016
	Smt. Meera	12.08.2016 to 31.10.2016

	Sameer Muhammad	01.11.2016 to 30.11.2016 FN
	Sri. Sreejith	30.11.2016 FN to 03.02.2017FN
	Smt. Anila. S	03.02.2017FN to 31.03.2017
Village Extension Officer.	Sri.Shaillesh.N.R	01.04.2016 to 31.03.2017
I.C.D.S Supervisor.	Smt.Reswana.B.	01.04.2016 to 05.12.2016
		06.02.2017 to 31.03.2017
	Smt. Kavyasree	06.12.2016 to 05.02.2017
Head Master.	Sri. Cheniyappa	01.04.2016 to 30.06.2016
	Smt. Rajeevi	01.07.2016 to 25.07.2016
	Sri. Ganesha Rao	26.07.2016 to 31.03.2017
Medical Officer (Allopathy).	Dr.Prabhakar.M.	01.04.2016 to 31.03.2017
Medical Officer (Homoeo)	Dr.Asha Mery.C.S	01.04.2016 to 31.03.2017
Medical Officer (Ayurveda).	Dr.Seetharathna	01.04.2016 to 31.03.2017
Veterinary Surgeon.	Dr.Mithin. U.C	01.04.2016 to 31.03.2017

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- 2.Receipts and payments Statement 2016-17.
- 3.Income and Expenditure Statement 2016-17.
- 4.Balance Sheet as on 31.03.2017.

## ഭാഗം 1

### പൊതു അമ്പലോകനം

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

The budget for the year 2016-2017 was approved by the Panchayat Committee as per resolution No.2 dated 29.03.2017 . The anticipated receipts and payments as per the budget were as follows.

Opening balance	1,50,46,645
Anticipated Receipts	21,76,08,746
Total	23,26,55,391
Anticipated payments	22,37,45,146
Closing balance	89,10,245

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

The Annual Financial Statement for the year 2016-2017 was submitted to audit on 29.04.2017. The statutory time limit for the submission of AFS to Audit has been complied with by the Panchayat.



### **1-3 Details of certification of Annual Financial Statement.**

Year	Date of certification	Date and Number of the certificate	Type of certificate
2016-2017	01.06.2017	KSA.KSD-5/635/2017 dated. 12.06.2017	Qualified.

The Income and Expenditure Account, Receipt and payment and the balance sheet for the year 2016-17, which were subjected to audit are appended to this report.

The defects observed in the AFS are given below.

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

### **1-4 Financial Position.**

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

Opening balance	1,21,57,112
Receipts	11,39,17,623 *
Total	12,60,74,735
Payments	10,75,51,667*
Closing balance	1,85,23,068

\* The receipts and payments includes ₹2,34,51,099/-/- received as EFMS under Mahatma Gandhi NREGs and ₹ 3,87,66,505/- received as DBT fund for the disbursement of various social security pensions.

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

Fund	Opening balance	Receipts	Total	Payments	Closing Balance**	Percentage of utilization
1	2	3	4	5	6	7
Development Fund-General	0	1,72,01,680	1,72,01,680	83,51,804	88,49,876	48.55
Development Fund- SCP	0	39,27,867	39,27,867	6,04,168	33,23,699	15.38
Development Fund – TSP	0	53,88,780	53,88,780	19,04,697	34,84,083	35.34
F.C. Grant	0	96,47,097	96,47,097	58,04,215	38,42,882	60.16
Performance Grant Under KLGSDP	0	50,51,908	50,51,908	4,05,640	46,46,268	8.03
Maintenance Fund- Road	0	81,26,760	81,26,760	9,32,171	71,94,589	11.47
Maintenance Fund – Non-Road	0	46,91,055	46,91,055	20,29,448	26,61,607	43.26
B. Fund	0	4,03,23,105	4,03,23,105	4,03,06,785	16,320*	100
MGNREGS	5,625	2,45,88,550	2,45,94,175	2,45,20,622	73,553	99.70

\* Unemployment wages for 3/2017 pending in Treasury

\*\* Closing balance shown in column number 6 lapsed on 31.03.2017.

## 1-6 Review of implementation of projects.

The details of projects approved and implemented are furnished below:

No. of projects approved	No. of Projects implemented	No. of projects partially implemented	No. of projects not implemented	Percentage of projects completed
208	79	24	129	37.98

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.	20	72,15,375	11	55,67,116	77.16
2	Assistant Secretary.	18	6,67,38,147	5	2,15,18,884	32.24
3	Assistant Engineer.	132	4,04,94,326	31	56,81,764	14.03
4	Agricultural Officer.	14	54,74,887	10	13,67,281	24.97
5	Village Extension Officer.	8	17,45,000	7	13,60,000	92.20
6	ICDS Supervisor.	4	49,15,680	4	44,22,518	89.97
7	Medical Officer- PHC.	4	10,18,745	3	6,65,466	65.32

8	Medical Officer- Homeo.	1	2,00,000	1	2,00,000	100
9	Medical Officer- Ayurveda.	1	1,00,000	1	1,00,000	100
10	Head Master.	2	1,00,000	2	93,103	93.10
11	Veterinary Surgeon	4	13,15,134	4	33,6,636	25.60
	Total	208	6,67,38,147	79	2,15,18,884	32.24

For the year 2016-17, a total of 208 projects were approved by DPC. Out of this 79 numbers were implemented, which account for only 37.98% of the total numbers. In the case of public works the number of projects got approved was 132, out of which only 31 projects were implemented. The poor percentage in implementation of projects is brought to notice. The Assistant Engineer posted in the Panchayat had additional charge of near by Panchayats, which has affected the the percentage of implementation of projects under public works. Similiarly the poor percentage of implementation of projects by Assistant Secretary, Agricultural Officer and Veterinary Surgeon is brought to notice.

#### Mahathma Gandhi NREGS.

During 2016-17, Panchayat has prepared an action plan for the implementation of 454 projects under Mahatma Gandhi National Rural Employment Guarantee Scheme, for a total outlay of ₹ 7,16,31,485/- which include labour component for ₹5,57,14,977/- and material component for ₹1,59,16,508/-. But the panchayat has succeeded to implement only 224 projects with a total expenditure of ₹2,45,20,622/- which is only 34.23% of the expected expenditure. Special attention to be given to implement all the projects got approved in the action plan.

#### Progress report of Mahathma Gandhi NREGS.

Total families registered	3,896
Total number of job cards issued	3,896
No. of S.C. families	59
No. of S.T. families	56
Total number of labour days to be generated	93,262

No. of families completed 100 days job	224
Total no. of projects got approved	454
Total no. of projects implemented	340
Total expenditure	2,45,20,622

Jalanidhi Project.

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

Opening balance	₹ 7,57,511/-
Receipts	₹ 86,12,656/-
Total	₹ 93,70,167/-
Payments	₹ 81,62,618/-
Closing balance	₹ 12,07,549/-

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

Sl No.	Name of beneficiary group	Amount paid.
1	Ponnengala	17,25,809/-
2	Peruvodi	16,95,341/-
3	Parappil	17,43,167/-
4	Galiyadka	29,36,486/-
5	Chipparpadavu	24,60,264/-
6	Kudal Merkala	84,45,568/-
7	Beripadavu	40,43,821/-
8	Kurudapadavu	1,38,66,445/-

9	Paivalike	2,75,84,909/-
10	Perumude	1,09,36,787/-
11	Posadigumpe	90,27,345/-
12	Badiyar	67,90,680/-
	Total	9,12,56,622/-

Details of project completed

Sl No	Name of beneficiary group	Total expenditure for the project up to its completion.
1	Ponnengala	18,84,769/-
2	Peruvodi	18,32,843/-
3	Parappil	19,07,167/-
4	Galiyadka	31,98,726/-
5	Chipparpadavu	26,23,578/-
6	Kudal Merkala	90,37,568/-

An agreement was signed for Jalanidhi project between President of Paivalike Grama Panchayat and Kerala Rural Water Supply and Sanitation Agency, PTC Towers , Thiruvananthapuram, on 19-01-2013, and as per the agreement the work is to be completed within 24 months from the date of agreement. But only 6 projects are completed at the time of audit. An agreement was also signed with SOMA ("the Support Organisation"), Thiruvananthapuram, on 26-02-2013 for technical support to the project. Total number of Projects implemented under Jalanidhi scheme in the Panchayat is 12, as per the information from the Jalanidhi section office functioning in the Panchayat Office, 6 schemes were completed and the works of the remaining 6 projects are in progress. Detailed audit of Jalanidhi projects was not conducted along with the audit on the accounts of Grama Panchayat for the year 2016-17.

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

There was a hike 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	21,85,583	23,93,082	(+)2,07,499	(+)9.49
Non- tax revenue	3,34,800	1,39,574	(-)1,95,226	(-)58.31
Other Revenue	2,93,193	4,96,571	(+)2,03,378	(+)69.37
Total	28,13,576	30,29,227	(+)2,15,701	(+)7.67

## **1-8 Welfare Pensions.**

The details of the welfare activities under taken by the panchayat during the year 2013-14 are furnished below.

Name of the pension	Amount expended	No. of Beneficiaries
Unemployment Allowance	36,600	22
Agriculture Labour Pension	2348820	235
Widow pension	12700240	1211
National Old Age Pension	18937515	1867
Special Disabled Pension	4642500	451
Pension for unmarried women above 50 years	137430	14
Financial help for widow's daughter's marriage	1470000	49

## **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 01.06.2017, at 3.30 PM, in the presence of the accountant and the Secretary. The cash balance of 01.06.2017 was ₹12,577/- as per the records. The physical presence of ₹12,577/- 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	4
7	Office Attendant	1
8	Part time sweeper	1
9	Part time pound keeper	1

At present the post of Assistant Secretary, one clerk and one Part time pound keeper is vacant. The front office is functioning properly. An exhaustive distribution of work amongst the employees of the institution was seen made on 10.05.2017 as per office order no A1-2245/17. Meeting of the employees of the Panchayat were also seen held regularly. Relevant discussions/decisions were seen made as per the minutes book.

### **1-11 Details of other audits conducted.**

Audit	Date of last audit	Period of Audit	Date of receipt of the report
Performance Audit	30.11.2016	2016-2017	P4-8922/16 dt: 28.12.2016
Audit of the Accountant General	Not conducted.		



**ഭാഗം-2**

**വരവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ**

**2-1 Property Tax -Huge arrears**

The arrear demand and collection of property tax for the period 2016-2017 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.02. dt. 02-06-2017) As per Financial statement for the year 2016-2017, receivable property tax on residential building(current) is Rs 11,77,032.00 and receivables for property tax on residential building(arrear) is 32,86,940.00. Hence early actions to be initiated to collect the arrears in time. Steps may be taken to link Sanchaya software to Saankhya.

**2-2 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.

**2-3 Profession Tax-Institution Register not maintained**

During the period 2016-2017, 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.

**2-4 Telecommunication towers- property tax not collected**

The property tax levied on various Telecommunication Towers functioning in the Grama panchayat area as per property tax demand register is not found collected by the grama panchayat. As per G.O.(MS) No. 210/2013/LSGD dt. 04-06-2013 an amount of Rs 500/m<sup>2</sup> should be levied as maximum property tax for an year on Telecommunication Towers.Details are given below

SL No	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 <sup>2</sup>	9,813/-	2,363/-	12,176/-
2	VI 265A	Vodafone Essar Cellular Ltd	7m <sup>2</sup>	10,434/-	2,940/-	13,374/-

3	X 505A	Infratel Tower Ltd, Indus Tower Cochin.	25m <sup>2</sup>	45,936/-	14,438/-	60,374/-
4	X 170A	H-E-Indus Tower, Cochin	25m <sup>2</sup>	23,625/-	7,875/-	31,500/-
5	XV 295A	Biju 7 Nair, Vodafone Essar Cellular Ltd, calicut.	6m <sup>2</sup>	15,160/-	3,150/-	18,310/-
6	XIV 739A	KP Rahul Das, Essar Telecom Infrastructure, Cochin.	6m <sup>2</sup>	14,175/-	2,835/-	17,010/-
7	XIV 739B	Reliance Communication Pvt Ltd, Cochin	6m <sup>2</sup>	12,138/-	3,150/-	15,288/-
8	IV 759B	Biju 7 Nair, Vodafone Essar Cellular Ltd Cochin	6m <sup>2</sup>	10,257/-	3150/-	13,407/-
9	IV 758A	Reliance Communication Pvt Ltd, Cochin	8m <sup>2</sup>	14,616/-	4,200/-	18,816/-
10	XIV 471A	Idea Mobile Communication, Indus Tower, Cochin.	6m <sup>2</sup>	36,120/-	8,190/-	44,310/-
Total				1,92,274/-	52,291/-	2,44,565/-

A total amount of Rs 2,44,565/- (Arrear 1,92,274/- and current 52,291/-) is pending collection under the head property tax during the year 2016-2017. An audit enquiry vide no 01/2017 dt 06-06-2017 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.

## **2-5 Shopping complex rent demanded, but not collected**

On verification of the Register of Building Rent, it was seen that an amount of ₹ 32,733/- is pending collection under rent of buildings for the year 2016-2017, as detailed below.

SL No	Name & Address of the occupant	Building no.	Period of rent	Monthly rent	Arrear up to 2015-2016	Current year 2016-2017	Total

1	Anil S/o Shankaran Pillai, Paka House Paivalike	4/29	11/2014 to 3/2015 and 04/2015 to 03/2016	1161*5 1220*12	5,805/- 14,640/-	-----	20,445/-
2	Maveli Store	XI/575(A)&(L)	04/2016 to 03/2017	1024*12	-----	12,288/-	12,288/-
	Total						32,733/-

Necessary steps may be taken to recover the amount( arrear 20,445/-and current 12,288/-) of rupees 32,733/-and details of recovery may be intimated to audit.

**ഭാഗം-3**

ചെലവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

**3-1 Kommangala Kadamkodi road improvement- Laterite paving - Excess payment made not admitted.**

Implementing Officer – Assistant Engineer.

Project No.	S.O. 036/17
Name of work	Kommangala Kadamkodi road improvement.
Estimate	4,17,500/- (Finance Commission Grant)
TS. No.	AEE/MJR/604/2015-16 dt. 12.02.2016 of the Assistant Executive Engineer, LSGD Sub Division, Manjeshwara.
Name of convenor	Jayarama Shetty, S/o Kithappa Shetty, Kadenkodi (House)
Agreement No.	AE/LSGD/PVK/BCW/68/15-16 dated 16.02.2016
M.book. No.	83/15-16
Total Value of work done	₹ 3,93,746/- ( ₹ 4,17,370/- including tax)

Voucher No.	Vr. No.2, dated 01.10.2016
Amount paid to the convenor.	₹ 3,85,871/- ( DD No 244807/01.10.2016)

Detailed estimate of the work “Kommangala Kadamkodi road improvement” was prepared based on DSR 2014 (with cost index 30.48%), consisted of 2 items of works. In which item number 2 is “Hard laterite paving in road surface including all cost and labour charges” and the amount provided in the estimate for the item was ₹ 3,41,908/- (110.08 m<sup>3</sup> @ ₹ 3106/m<sup>3</sup>).

As per the measurements recorded in the M.Book (vide page no.4) quantity of work done vide item no 2 is 110.08 m<sup>3</sup>. Vide page 6 of M.Book, the convenor of the work was paid a sum of ₹ 3,41,908/- (110.08 m<sup>3</sup> @ ₹ 3106/m<sup>3</sup>).

Since the data for the item of work “Hard laterite paving in road surface including all cost and labour charges” is not available in DSR, rate for this item of work was arrived as per the observed data shown below.

OD	Laterite masonry laterite stone of size 40X20X15 cm or nearest size of paving in road surface including all cost of materials, labour charges etc				
Code	Description	Unit	Quantity	Rate ₹	Amount ₹
	MATERIAL				
MR	laterite stone of size 40X20X15 cm	1 No	77.00	29.50	2,271.50
	LABOUR				
124	Mason 2 <sup>nd</sup> class	1 Day	0.40	399.00	159.60
115	Coolie	1 Day	1.46	329.00	480.34
	TOTAL				2911.44

Total (A)Market rate	2,271.50
Total excluding Market rate	639.94
Total (B)	639.94
For 1 m <sup>3</sup> with cost index (A +1.3048x (B)	3106.49
Add CPOH @ 15%	465.97
Total	3572.46
Rate with CP&OH cost for 1 cum	3572/-
Rate without CP&OH cost for 1 cum	3106/-

In the above observed data prepared by the Assistant Executive Engineer, LSGD Sub Division, Manjeshwara, size of the laterite stone is 40X20X15 cm, but the Market rate taken in the data (ie, ₹ 29.50) is the rate for laterite stone with size 35cm x 20cm x 20cm. The Assistant Engineer, who implemented the work has explained that, though the size of the laterite stone to be used for the work as per the estimate is 40X20X15 cm, the work was carried out by using laterite stone of size 35X20X20 cm, because of the non availability of 40X20X15 cm size stone.

The audit team and the Overseer of the LSGD section of the Grama Panchayat visited the work site on 07.06.2017 at 4 pm, for the physical verification of the laterite paving work done . On verification of the site it is noticed that the size of the laterite stone used for paving work is 35cm x 20cm x 20cm.

As per the estimate 77 number of stones of size 40X20X15 cms were required for 1m<sup>3</sup> paving work. Since the size of the stone actually used for the work is 35X20X20 cms, only 71 number of stones ( $1\text{m}^3/0.35\text{m}\times0.2\text{m}\times0.2\text{m}=1\text{m}^3/0.014\text{m}^3=71$ ) are required for 1m<sup>3</sup> paving work. Hence, in the observed data prepared for the work, for every 1m<sup>3</sup> paving work, there is an excess quantity of 6 number of stone than the actual requirement. Which has resulted an excess payment of ₹ 19130/- ( $110.08\text{m}^3 \times 6/\text{m} \times ₹29.50$ ), which needs to be recovered from the Assistant Engineer, who recorded the measurements and prepared the final bill for this work. (The matter was brought to the notice of the implementing officer vide Audit Enquiry No. 8 dated 08.06.2017, but no reply was furnished).

### **3-2 Road tarring works done by using VG 30 graded bitumen - Rate admitted VG 10 Grade bitumen - Loss to the panchayat.**

Implementing Officer – Assistant Engineer.

The estimate prepared for the following road tarring works were based on the DSR 2014 with cost index 30.48%. As per the estimate of these works, the tarring works such as Tack Coat (Code No.16.30.1 and 16.30.2 ), 2cm Chipping Carpet (Code No.16.32.1) and Seal Coating (Code. No.16.41) has to be carried out by using VG-10 graded bitumen. The rate provided in the estimate for the above mentioned tarring items of work was applicable to VG-10 graded bitumen (ie, ₹ 50,600/MT). But the beneficiary committees of these works has executed the tarring works by using VG-30 graded bitumen. As per DSR the rate for VG.30 Graded bitumen is ₹ 41,000/MT. Though the beneficiary committees were carried out the works by using VG-30 graded bitumen they have been paid the rate provided in the estimate (ie, rate for VG-10 graded bitumen), which has resulted in an excess payment of ₹ 37,083/- as detailed below.

The rate admitted and admissible for the items of work 16.30.1/ 16.30.2 (Tack coat), 16.32.1 (2cm Chipping Carpet) and 16.41 (Seal coat) are given below.

16.30.1	Providing and applying Tack coat using bitumen of VG 10 Grade on WBM @ 0.75Kg/sqm. Details for 100 sqm								
		Admitted rate				Admissible rate			
Code	Description	Unit	Quantity	Rate	Amount	Unit	Quantity	Rate	Amount
2916	Paving Asphalt-VG-10	tonne	0.075	50,600	3,795	-	-	-	-
2211	Carriage of tar	Tonne	0.075	106.49	7.99	Tonne	0.075	106.49	7.99
7309	Paving Asphalt-VG-30	-	-	-	-	Tonne	0.075	41,000	3075
16.30.1	Amount as per other items in Code 16.30.1.				823.33				823.33

	Total				4,626.32				3,906.32
	1 % watering charges				46.26				39.06
	Total				4,672.58				3,945.38
	Including Cost Index 1.3048				6,096.78				5,147.93
	Hence for 1 sqm				60.97				51.48

16.30.2	Providing and applying Tack coat using bitumen of VG 10 Grade on bituminous surface @ 0.50Kg/sqm-(Details for 100 sqm)								
		Admitted rate.				Admissible rate.			
Code	Description	Unit	Quantity	Rate	Amount	Unit	Quantity	Rate	Amount
2916	Paving Asphalt-VG-10	tonne	0.050	50,600	2,530	-	-	-	-
2211	Carriage of tar	Tonne	0.050	106.49	5.32	Tonne	0.050	106.49	5.32
7309	Paving Asphalt-VG-30	-	-	-	-	Tonne	0.050	41,000	2050
16.30.2	Amount as per other items in Code No.16.30.2				800.4				800.4

	Total				3,335.72				2,855.72
	1%watering charges				33.36				28.56
	Total				3,369.08				2,884.27
	With cost index 1.3048 Hence for 1 sqm				43.97				37.63

16.32.1	2cm premix carpet surfacing with VG-10 grade bitumen (Details for 100 sqm)								
		Admitted rate.				Admissible rate.			
Code	Description	Unit	Quantity	Rate	Amount	Unit	Quantity	Rate	Amount
2916	Paving Asphalt-VG-10	tonne	0.144	50,600	7,286.40	-	-	-	-
2211	Carriage of tar	Tonne	0.144	106.49	15.33	Tonne	0.144	106.49	15.33
7309	Paving Asphalt-VG-30	-	-	-	-	Tonne	0.144	41,000	5,904
16.41	Total amount as per Code 16.32.1				7,614.09				7,614.09
	Total				14,915.82				13,533.42
	1%watering charges				149.16				135.33
	Total				15,065				13,668.8



	Cost Index including 1.3048				19,656.82				17,835.05
	Hence for 1 sqm- Rate with cost index 1.3048				196.57				178.35

16.41	Providing and laying seal coat Details for 100 sqm								
		Admitted rate				Admissible rate			
Code	Description	Unit	Quantity	Rate	Amount	Unit	Quantity	Rate	Amount
2916	Paving Asphalt- VG-10	tonne	0.098	50,600	4,958.50	-	-	-	-
2211	Carriage of tar	Tonne	0.098	106.49	10.44	Tonne	0.098	106.49	10.44
7309	Paving Asphalt- VG-30	-	-	-	-	Tonne	41000	0.098	4018
16.41	Total amount for other items as per code16.41				3,672.53				3,672.53
	Total				8,641.47				7,700.97
	1 % watering charges				86.41				77
	Total				8,727.88				7,777.97
	Cost Index including 1.3048				11,388.14				10,148.70

	Hence for 1 sqm				113.87				101.49
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Sl.No.	Code No and Items	Admitted Rate	Admissbile Rate
1	16.30.1- Providing and applying Tack coat using bitumen of VG 10 Grade on bituminous surface @ 0.75Kg/sqm-	60.97/sqm	51.48/sqm
2	16.30.2- Providing and applying Tack coat using bitumen of VG 10 Grade on bituminous surface @ 0.50Kg/sqm-	43.97/sqm	37.63/sqm
3	16.32.1- 2cm premix carpet surfacing with VG-10 grade bitumen	196.57/sqm	178.35/sqm
4	16.41- Providing and laying seal coat	113.87/sqm	101.49/sqm

## Details of Loss to the Panchayat.

Sl NO.	Details of Items of work	Admitted valuation					Admissible valuation					Excess
		Item	Code	Qty	Rate	Valuation	Item	Code	Qty	Rate	Valuation	
1	<p>Project No.SO. 022/17</p> <p>Name of project -Kayarkatte Noothila Masjid road tarring.</p> <p>Convenor:Khalid. B.G, S/o Ibrahin Haji.</p> <p>Vr No. date and amount- Own 01/01.01.2016 (Gross amount ₹3,45,120/- Net paid ₹ 3,19,074/-)</p> <p>Estimate- DSR 2014, with cost index-1.3048 and without CPOH- amount -3,50,000 (Own fund)</p> <p>M.BOOK No.60/15-16</p> <p>Details of Bitumen purchased -</p> <p>Bill No. and date- 12082/09.02.2016, SIDCO,Kasaragod</p> <p>Bitumen - VG-30</p> <p>Quantity- 2.652 MT</p> <p>Amount. ₹ 85,408/-</p>	3	16.30.2	597 sqm	43.97/ sqm	26,250.09	3	16.30.1	597 sqm	37.63/ sqm	22,465.11	
		4	16.32.1	597 sqm	196.57/ sqm	1,17,352.29	4	16.32.1	597 sqm	178.35/ sqm	1,06,474.95	

	5	16.41	597 sqm	113.87/ sqm	67,980.39	5	16.41	597 sqm	101.49/ sqm	60,589.53	
	Total				2,11,583/-					1,89,530/-	₹22,053/-
2	Project No.SO. 022/17 Name of project -Kallajeri Kampathotta road improvement. Convenor:Vishwanatha, S/o Dhooma Moolya. Vr No. date and amount- 1/01.10.2016, (Gross amount ₹4,85,500/- Net paid ₹ 4,48,859/-)	App.B -7	16.30.1	375 sqm	60.97/ sqm	22,863.75	7	16.30.1	375 sqm	51.48/ sqm	19,305.00

	App.B 8	16.32.1	375 sqm	196.57/ sqm	73,713.75	8	16.32.1	375 sqm	178.35/ sqm	66,881.25
<p>Estimate - DSR 2014, with cost index-1.3048 and without CPOH- amount -4,90,000/- (Finance Commission Grant)</p> <p>M.Book No.67/15-16</p> <p><u>Details of Bitumen purchased -</u></p> <p>Bill No. and date- 14186/22.02.2016, SIDCO,Kasaragod</p> <p>Bitumen - VG-30</p> <p>Quantity-1.248. MT</p> <p>Amount. ₹ 38,432/-</p>										
	App.B 9	16.41	375 sqm	113.86/ sqm	42697.50	9	16.41	375 sqm	101.49/ sqm	38,058.75
	Total				1,39,275				1,24,245/-	₹ 15,030/-

		Total excess payment	₹ 37,083/-

Excess payment made amounting ₹37,083/- due to the payment of rate of VG-10 Graded bitumen for the works, which were executed using VG- 30 Graded bitumen needs to be recovered from the Assistant Engineer, who supervised and prepared the bill of the above road works.

(The matter was brought to the notice of the implementing officer vide Audit Enquiry No. 2 dated 07.06.2017, but no reply was furnished).

### **3-3 Amount drawn for the purchase of bitumen not utilised.**

During the year 2016-17, Assistant Engineer has drawn total sum of ₹ 13,62,694/- from various funds for the purchase of bitumen as detailed below. The amount thus drawn was credited to the Special TSB account (STSB Account No. 799011400002204 at Manjeshwara Sub Treasury). From this amount a sum of ₹ 13, 51,880/- has been transferred (vide Cheque No SB/JC No 1806001 dated 21.04.2017) to the Secretary of the Grama Panchayat. ₹ 10,814/- still remains in the TSB account of the Assistant Engineer. The amount of ₹ 13,51,880/- transferred to the Secretary is then credited to the Special TSB account (STSB Account No. 799011400002142 at Manjeshwara Sub. Treasury) on 11.05.2017. Since the bitumen required for the panchayat has to be purchased from MRPL Mangalore, for making the transactions more convenient this amount was again transferred to a bank account specially opened for handling the amount (Account No. 200201011004083, at Vijaya bank, Bayar-Muligadde branch) on 19.05.2017. The amount thus transferred to the account of the Secretary of the grama panchayat for the purchase of bitumen is still remains in the bank account. In this regard an audit enquiry bearing number 9 dated 08.06.2017 was served to the Secretary seeking explanation for keeping the amount transferred to him for the purchase of bitumen idly in the bank account, but no reply was furnished.

Action may be taken at the earliest for the purchase of bitumen. Excess amount (₹ 10,814) drawn by the Assistant Engineer needs to be refunded to the consolidated fund.

Sl No	Name of work	Voucher No/Date	Amount	Fund
1	Maikallu Hithilu road tarring	9/31.03.2017	56,480/-	Maintenance Grant (Road)

	(Project No. SO. 231/17)			
2	Avala Matta Chevar road tarring (Project No. SO. 101/17)	10/31.03.2017	51,151/-	Finance Commission
3	KommangalaKorathipara S.C. colony roadretarring (Project No.SO. 222/17)	11/31.03.2017	1,13,594/-	Maintenance Grant (Road)
4	Piliyandoor Nellikad road improvement. (Project No.SO.121/17 )	12/31.03.2017	51,151/-	Development fund- General
5	Kommangala Kaje Perla road retarring (Project No.SO. 221/17)	13/31.03.2017	34,889/-	Maintenance Grant (Road)
6	Parambala Jodukallu road retarring(Project No.SO. 232/17)	14/31.03.2017	79,251/-	Maintenance Grant (Road)
7	Sajankila Avala Matta road retarring(Project No. SO.108/17)	15/31.03.2017	1,29,215/-	Maintenance Grant (Road)
8	Kudal Guthu road tarring (Project No.SO. 102/17)	16/31.03.2017	46,889/-	Development fund- General
9	Bayar Society Galiyadka Muttaje road tarring (Project No. SO.220/17 )	17/31.03.2017	1,54,941/-	Maintenance Grant (Road)
10	Kaniyalthadka Kochi Karuvaje road tarring (Project No.SO.213/17)	18/31.03.2017	57,545/-	Finance Commission
11	Galiyadka S.C. colony road tarring(Project No. SO. 145/17)	19/31.03.2017	42,626/-	Development fund- SCP

12	Nayarthadka Khilriya road tarring(Project No. SO. 215/17)	20/31.03.2017	49,020/-	Finance Commission
13	Sarkuthi Kaniyala road retarring (Project No. SO. 107/17)	21/31.03.2017	1,85,016/-	Maintenance Grant (Road)
14	Yadar S.C. colony road retarring (Project No. SO. 191/17)	22/31.03.2017	1,32,141/-	Development fund- SCP
15	Subbayyakatte Shanthihithilu road retarring (Project No. SO. 111/17)	23/31.03.2017	1,78,785/-	Maintenance Grant (Road)
		Total	13,62,694/-	

### **3-4 Distribution of laptop to SC/ST degree students.**

During the year 2016-17 two projects were implemented by the Assistant Secretary for the distribution of Laptops to S.C. and S.T. degree students. A statistics of the beneficiaries received the laptop is given below.

Name of project and Project No	Details of payment		Details of purchase of laptop	Classes in which the students received laptop were studying during 2016-17 academic year.		
	Try.Bill No and date	Amount		1 <sup>st</sup> year	2 <sup>nd</sup> year	3 <sup>rd</sup> year/final year.
Laptop for S.C. Degree students (Project No. SO. 053/17)	06/16-17 dt: 30.03.17	3,75,000/-	21 No laptops. Invoice no KSEDC/CLT /PRO/16-17 Dt.23.03.17 of Keltron.	2	7	6

Laptop for S.T. Degree students (Project.No. SO.054/17)	05/16-17 dt: 30.03.17	1,50,000/-	1	2	3
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The laptops were distributed to the students during the first week of April 2017. From the above statistics it is evident that most of the students received laptop were studying in the final year of the degree course. Since the laptops were supplied to these students during the last days of their degree course, it will not be beneficial to these students. Hence in future, such projects may be implemented during the beginning of the financial year itself, so as to get maximum benefit of the project to students.

### **3-5 Social Security Mission-Grama Panchayat share paid-Utilization certificate not produced-payment objected.**

Implementing Officer – ICDS Supervisor.

During the year 2016-2017 a total sum ₹ 2,50,000/- as detailed below was paid to the Executive Director of Kerala Social Security Mission being the grama panchayat share. But the utilization certificate for the amount has not produced for verification. (Though the same was required vide Audit Enquiry No10 dated:08.06.2017). Hence a sum of ₹ 2,50,000/- is held under objection in in audit. Utilization certificate may be produced for verification.

Project No, name	Treasury bill No/date	Amount
Project No. S.O. 058/17.	05/16-17 dt.09.03.2017	1,00,000/-
Assistance to Kerala Social Security Mission.	10/16-17 dt.28.03.2017	1,50,000/-
	Total	₹ 2,50,000/-

### **3-6 News advertisement charge- excess payment disallowed.**

Implementing Officer- Secretary



Project No-61/2017

Name of Project-Project Monitoring expenditure.

As per G.O.(RT)288/2014 P&ARD dated. 10-09-2014, 15% discount is allowed on all advertisements issued for publication for various Government institutions either through P&ARD Dept. or directly. But as per given below, news advertisement charge is paid without 15% discounting (Audit enquiry no.7 dt. 07-06-2017).

Name of News paper	Bill No/dt.	Amount	Length x width	Amount paid	Vr No/dt	Amount to be paid	Excess amount
Mathrubhumi	61017115/17.03.2017	235	8x6	11,280	21600964/28.03.2017	9588	1,692
	60966185/08.12.2016	235	8x3	5640	21600704	4794	846
Karaval	3553/25.03.2017	-	2 col 11cm	1980	21600946/28.03.2017	1683	297
	3475/17.03.2017	-	2 col 9 cm	1620	21600920/23.03.2017	1377	243
	3142/14.02.2017	-	2 col 5 cm	1400	21600874/16.03.2017	1190	210
	2521/08.12.2016	-	2 col 6cm	1080	21600705/23.01.2017	918	162
	3143/14.02.2017	-	2 col 7 cm	1960	21600789/18.02.2017	1666	294
	3104/09.02.2017	-	2 col 10 cm	1800	21600790/18.02.2017	1530	270
Chandrika	1667/14.02.2017	110	10x8	8,800	21600875/16.03.2017	7480	1,320
Uttardesham	000445/11.05.2016	45	6x2	540	21600914/23.03.2017	459	81
Total							5,415

Hence excess payment made to the news advertising charge Rs-5,415/ is not admitted in audit, which needs to be recovered from the person responsible.

### **3-7 Office vehicle -Mileage test not done**

Implementing officer- Secretary.

As per the log book of the official vehicle of panchayat KL-14D-9107, the mileage test was not

conducted till date. In the absence of mileage test report, the effectiveness of fuel consumption is not able to ascertain in audit. Mileage test is to be conducted by the competitive authorities at the earliest and certificate of mileage has to be recorded in the log book.

### **3-8 Street light charges paid- Joint verification not done**

Implementing officer -Secretary

An amount of Rs.1,35,629/- has been paid as street light charges to KSEB during the period under audit. But a joint verification by the panchayat and KSEB authorities was not conducted to locate the places where street light are established, whether they are illuminating, types of bulbs used of illumination, energy consumption of such bulbs and the monthly charges to be paid to the KSEB. The reason for not conducting the joint verification was enquired vide audit requisition No. 2/dt. 01.06.2017, but no replies were furnished. Hence the accuracy of fixed monthly charges for street light being paid by the panchayat could not be examined in audit. The administrative committee may look in to the matter and action may be initiated for a joint verification of street lights at the earliest.

### **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 some houses is not completed till date of audit. The details are given below.

SL No	Name of beneficiary	Amount paid	DD. No/dt.	Balance amount
1	Appu, w/o Kunha poojari	60,000	244821/01.10.2016	20,000
		80,000	244847/26.10.2016	
		40,000	RTGS/25.03.2017	
		1,80,000		
2	Indira,w/o DamodaraAchary	60,000	673084/29.03.2016	20,000
		80,000	244820/01.10.2016	
		40,000	RTGS/25.03.2017	

		180,000,		
3	Sandhya Kumari, w/o Rama	60,000	672883/28.01.2016	20,000
		80,000	673040/18.03.2016	
		40,000	244816/01.10.2016	
		1,80,000		
4	Delphine D'Souza, D/o Thomas D'Souza	60,000	672871/19.01.2016	20,000
		80,000	673086/29.03.2016	
		40,000	244822/01.10.2016	
		1,80,000		

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

### **3-10 Projects implemented in Agricultural Sector-Monitoring not conducted.**

Implementing Officer- Agricultural Officer.

During the year 2016-17, ten projects were implemented in agriculture sector by the Agricultural Officer, Krishi Bhavan, Paivalike. The report of monitoring of these projects is not submitted to audit for verification. The implementation of a project do not end with the distribution of subsidy. Monitoring is also an important 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, as directed in paragraph number 22 of G.O.(M.S) No.04/2016/LSGD dated 11.01.2016 has to be done for ensuring the effective implementation of projects.

### **3-11 Project to purchase medicine-medicine not supplied**

1) Project to purchase medicine- Ayush Primary Health Centre-

As per Project No S0.181/2016-2017 (Purchase of ayurveda Medicine) a sum of Rs.1,00,000/-Withdrawn from the Treasury Vide bill No. 1/16-17 dt 17.02.2017 and (bearing DD No. 836796 dated 21.02.2017) paid to The Marketing Manager Re-distribution centre, Periyaram along with the indent for medicines required. But the Medicines worth Rs.1,00,000/-is not supplied so far.

Hence followup action may be taken to obtain the medicine and intimated to audit.

2) Purchase of Medicine - Govt. Homoeo Dispensary.

As per Project No. S0.043/2016-2017 ( Purchase of Medicine for Govt. Homoeo Dispensary ) a sum of Rs.2,00,000/-withdrawn from the Treasury Vide bill No 1/16-17 dt 21.03.2017 and paid to The Managing Director HOMCO Pathirapally, P.O.Alapuzha along with the indent for medicines required. But the Medicines worth Rs.2,00,000/-is not supplied so far. Hence followup action may be taken to obtain the medicine and intimated to audit.

### **3-12 Advance paid but project not implemented.**

For the following projects advance amounts are paid. But projects are not implemented till date.

1.Panchayat record room renovation

Implementing Officer	Secretary, Gama panchayat
Project	Panchayat record room renovation (Project No. 4/17)
Bill No.	32/16-17 dt.28.03.17 ₹ 1,00,000/-
Project cost	₹ 1,36,670/-

As per the proforma invoice no. 230/18.03.2017 of Kerala SIDCO Ltd, Government woodwork shop Kannur, the required amount for the project is ₹1,32,619/-.The above mentioned bill amount was drawn for the payment of advance of 80% of the estimated amount. Receipt of SIDCO is not produced and work is not implemented yet.

2.Purchase of Furniture to Panchayat Conference hall.

Impimenting Officer	Secretary, Grama panchayat
Project	Purchase of Furniture to Panchayat Conference hall.
Bill No.	33/16-17 dt.28.03.17 ₹ 22,652/- 34/16/17 dt.28.03.17 ₹ 2,55,348/-
Project cost	₹ 3,48,261/-

As per the proforma invoice no 401/16-17 dt.09.03.2017 of Forest Industries (Travancore) Ltd, Aluva the required amount for the projet is ₹ 3,48,261/-.The above mentioned bill amount was withdrawn from the treasury and paid as advance for the supply of furniture. But the furniture are

not supplied yet.

### 3.Installation of A.C in P.H.C Pharmacy

Implimenting Officer	Medical Officer, P.H.C Bayar
Project	Installation of A.C in P.H.C Pharmacy (Project No.170/17)
Bill No.	04/16-17 dt.24.03.17 ₹53,468/-
Project cost	₹ 53,468/-

The above bill amount is drawn for transferring KMCL, Thiruvananthapuram special TSB account No. 701011400000174 for Installation of 1.5 ton A.C in P.H.C Pharmacy. Payees receipt is not produced and project is not implemented yet.

The advance paid amounting ₹ 431468/- (₹1,00,000/- + ₹ 2,78,000/- + ₹53,468/-) is held under objection.

## **3-13 Hospital Management Committee**

There are three Government hospitals in Paivalike grama panchayat. Out of this, two hospitals constituted HMC. PHC Bayar only do collect money for HMC. Annual financial statement submitted by this HMC is not correct. It is returned for rectification.

## **ഭാഗം-4**

പൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യുവലോകനവും

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

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

NIL

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

Expenditure made for deposit works are shown below.

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 31.03.2017 are given below.

Name of the loan and purpose	Order No. and 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	G.O. No-207/09 dated- 07.11.2009	1,97,19,000.	57,90,003	31,16,650	-	26,73,353

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

NIL

**4-6 Audit Recovery.**

An amount of ₹ 1,810/- is collected during the year as audit recovery, details are given below.

Audit Report year	Part/Paragraph No.	Amount recovered	Name and designation of the remitter.	Receipt No. and date.
2014-15	Part II/Para No. 2-1	1,450	Antony Raphel	100181/03.05.2016
2014-15	Part II/Para No. 2-2	360	Shankara Narayana	100273/19.04.2016

**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 completed	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 2016-17	11,39,17,623
Total Payments for the year 2016-17	10,75,51,667
Loss in receipts	Nil
Loss in expenditure/ amount disallowed in audit	61,628/-
Amount objected in audit	6,81,468/-

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

Para No	Details of loss		Name and designation of the officer responsible.
	Chargeable	Surchargeable	
3-1	-	₹ 19130/-	Thimma Kudiya. O, Assistant Engineer
3-2	-	₹ 37,083/-	
3-6		₹ 5,415/	Sri. P.S. Francis, Secretary
	Total	₹ 61,628/-	

Details of amount objected in Audit:

Para No.	Amount.	Name and designation of the officer responsible.
3-5	₹ 2,50,000/-	Smt.Reswana.B, I.C.D.S Supervisor.
3-12	₹ 4,31,468/-	₹53,468/-Dr.Prabhakar.M.Medical Officer, PHC ₹3,78,000/-Sri. P.S. Francis, Secretary
Total	₹ 6,81,468/-	

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	Thimma Kudiya. O, Assistant Engineer	Assistant Engineer, LSGD Sub Division, Enmakaje.	Ottepadupu House, Beripadavu (Post), Uppala (via), Kasaragod (Dit)
3-6	Sri. P.S. Francis, Secretary	Secretary, Paivalike Grama Panchayat.	Paramel House, Pariyaram, Near St. George Church, Thrissur dist, Pin 680721.

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

Year of Audit	Name & date Latest reference from this office	No.&Paras pending
1987-88, to 1989-90	LF.C1/210/95 dt:21.12.95	5
1989-90 to 93-94	LF.KSD-1-253/96 dt:06.06.96	



1996-97	LF.KSD-5-593/99 dt:2.02.2000	19
1990-91& 91-92	LF.KSD-5-592/99 dt:15.06.2002	6
1997-98	LF.KSD-6-301/04 dt:04.03.05	2
1998-99	LF.KSD6-302/04 dt:04.03.2005	5
1999-2000	LF.KSD-6-303/04 dt:04.03.05	6
2000-01	LF.KSD-6-304/04 dt:04.03.05	5
2001-02	LF.KSD-6-305/04 dt:04.03.05	5
1997-98	LF.KSD-6-239/05 dt:04.05.06/19.02.2008	9
1998-99	LF.KSD-6-328/05 dt:27.04.06	14
1999-00	LF.KSD-4-766/06 dt:04.06.07	9
2001-02 (final)	LF.KSD-4-203/07 dt:04.06.07	31
2000-01(Final)	LF.KSD-4-136/07 dt:04.06.07	18
2002-03(Final)	LF.KSD-4-58/08 dt:17.11.08	12
2003-04	LF.KSD-4-59/08 dt:23.03.09	25
2004-05	LF.KSD-4-61/08 dt:26.02.09	25
2005-06	LF.KSD-4-103/08 dt: 04.02.09	22

2006-07	LF.KSD-7-674/11 dt: 14.02.12	6
2007-08	LF.KSD-4-63/12 dt: 13.09.12	28
1992-93 & 95-96	LF.KSD-4-578/07 dt 28.10.09	
2010-11&11-12	LF.KSD-4-723/13 dt:06.03.2014/10.06.14	35
2008-09,2009-10	LF.KSD-4-885/12 dt:06.06.2013/05.10.13	41
2012-13 &2013-14..	LF.KSD-9-271/15 dt: 11.08.2015.	10
2014-15	LF.KSD-5/129/16 dt: 08.03.2016	13
2015-16	KSA.KSD-5 /76/2017 dt: 28.01.2017	21

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

**Annexure -1**  
**AUDIT CERTIFICATE**

No. KSA-KSD5/635/2017.

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

E-mail:- [doksd.ksad@kerala.gov.in](mailto:doksd.ksad@kerala.gov.in)

Phone: 04994-256690

Dated : 12.06.2017.

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

In my opinion, the Financial Statements of Paivalike Grama Panchayat for the year 2016-17, except the observations in Part 2 and part 3 of my audit report, properly presents the picture of income and expenditure.

Deputy Director,  
District Audit Office, Kasaragod.

ഓഡിറ്റ് സർട്ടിഫിക്കറ്റ്

കെ.എസ്.എ-കെ.എസ്.ഡി .5/635/2017

കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ് ,  
ജില്ലാ ഓഡിറ്റ് കാര്യാലയം, കാസറഗോഡ് -671123.  
E-mail:- doksd.ksad@kerala.gov.in  
തീയതി.12.06.2017.

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

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

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