

GOVERNMENT OF KERALA

KERALA STATE AUDIT DEPARTMENT

AUDIT REPORT

ON THE ACCOUNTS OF

PUTHIGE GRAMA PANCHAYAT in

KASARAGOD DISTRICT

For the year **2015-2016**

Kerala State Audit Department,

District Audit Office, Kasaragod.

Phone :04994256690

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No. KSA.KSD/5/1269/2016

KERALA STATE AUDIT DEPARTMENT,
DISTRICT AUDIT OFFICE, KASARAGOD.

E-Mail: ddlfadksd@gmail.com

Phone :04994-256690

DATED:22.12.2016

From

The Deputy Director

Kerala State Audit Department,

District Audit Office, Kasaragod.

To

The President,

Puthige Grama Panchayat.

(Through the Secretary)

Sir,

Sub: Puthige 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 Puthige Grama Panchayat for the financial year 2015-16 for favour of further necessary actions as required under Rule 23 (1) of Kerala Local Fund Audit Rules, 1996.

Special attention is invited to Paras in Part 2 and 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 20,23 of Kerala Panchayat Raj (Manner of inspection and Audit system) Rules-1997).

Yours

faithfully,

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

Copy to :

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

No. KSA.KSD- /5/1269/2015

Dated:22.12.2016

AUDIT REPORT ON THE ACCOUNTS OF PUTHIGE 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 puthige Grama Panchayat, in Kasaragod district, for the financial year 2015-16 was subjected to Audit. Development fund received, Fund for maintainance, Centrally Sponsored Funds and various departmental allocations were also audited. The cash receipts and remittances for the period from 01.04.2015 to 31.3.2016 were verified in audit and withdrawals from various accounts were verified from 01.04.2015- to 31.03.2016

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 2 enquiries were received. On the basis of the reply to the audit enquiries and the discussion in the exit conference, only important observations are incorporated in this

report. The follow up actions on the audit enquiries not included in the audit report is to be taken by the panchayat.

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

(A). Details of Audit Conducted.

Name and Designation of the Officer :

Sri. Rajarama.C.

who conducted the audit

Deputy Director of Kerala State Audit Department.

Time taken for audit	25.11.2016 to 01.12.2016.
Name and designation of auditors who conducted the audit	Sri.Mahesha.B, Audit officer (HG).
	Sri.Vinoth Kumar.C, Assistant Audit Officer.
	Sri.Jayananda.H, Assistant Audit Officer.
	Sri.Yadava Kumara C.H. Assistant Audit Officer.
	Sri.Shivashankara K. Auditor

(B). Executive Authorities.

President	Sri. P.A. Chaniya	01.04.2015 to 30.09.2015.
	Smt. Aruna J.R.	15.11.2015 to 31.03.2016
Secretary	Sri.Thulasidharan Aninha	01.04.2015 to 31.03.2016

Implementing Officers.

Designation	Name of the Officers	Period
Assistant Secretary	Sri. Unnikrishna Pillai	01.04.2015 to 31.03.2016.
	Sri. P.N. Manoj	7.09.2015 to 01.01.2016
	Sri. P. Sasankan. H.C incharge	25.08.2015 to 06.09.2015 2.01.2016 to 31.03.2016
Assistant Engineer	Sri.Thimma Kudiya	01.04.2015 to 31.03.2016
Agriculture Officer	Smt. Meera. N	01.04.2015 to 31.07.2015
		01.09.2015 to 26.10.2015

	Sri. Devarajan	04.08.2015 to 20.08.2015 03.11.2015 to 15.01.2016
	Sri. Ananda	15.01.2016 to 31.03.2016
Village Extension Officer	Sri. Sunil K	01.04.2015 to 31.03.2016
I.C.D.S.Supervisor	Smt. Jayasree .K	01.04.2015 to 16.12.2015.
	Smt. Smitha	15.01.2016 to 01.02.2016
	Smt. Karthiyayani	16.12.2015 to 14.01.2016 ,02.02.2016 to 31.03.2016.
Head Mistress	Smt.Sathyavathi	01.04.2015 to 31.03.2016
Medical Officer,(Allopathy)	Dr. Gopalakrishna	01.04.2015 to 07.05.2015.
	Dr. Tito. S.R.	08.05.2015 to 31.03.2016
Medical Officer, (Ayurveda)	Dr. Sitharatna	01.04.2015 to 31.03.2016
Diary Extension Officer	Sri. Azad.P.V.	01.04.2015 to 31.03.2016

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1.Audit Certificate

2.Receipts and payments Statement 2015-16

3.Income and Expenditure Statement 2015-16

4.Balance Sheet as on 31.3.2016.

ഭാഗം 1**പൊതു അവലോകനം**

1-1 Budget

The budget for the year 2015-2016 was approved by the panchayat committee as per resolution No.25/2015 dated 20.03.2015 . The anticipated receipts and payments as per the budget were as follows.

Opening balance	98,71,876
Anticipated receipts	8,01,34,550
Total	9,00,06,426
Anticipated payments	8,54,83,300
Closing balance	45,23,126

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

1-2 Annual Financial Statement.

The Annual Financial Statement for the year 2015-2016 was submitted to audit on 14.06.2016. The statutory time limit for the submission of AFS to Audit has been complied with by the Panchayat.

1-3 Details of certification of Annual Financial Statement.

Year	Date of certification	Date and Number of the certificate
2015-2016	28.11.2016	Attached 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) "Sanchaya" software in respect of Profession Tax from institutons and traders,D&O Trade licence fee and Asset Register were not linked with "saankhya" Software.

2)Profession Tax Institutions/Professionals/Traders and Property Tax 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	2,62,71,210.00
Receipts	5,80,34,775.00
Total	8,43,05,985.00
Payments	7,35,24,832.00
Closing Balance	1,07,81,153.00

* The receipts and payments includes Rs.1,55,34,107/- received as EFMS under Mahatma Gandhi NREG and D B T-Fund transfer-1,77,13,850.00

The balance sheet as on 31.03.2016 shows an arrear& current of Rs.7,50,225/- 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	Percentage of utilization
Development Fund - General	35,39,905	TC-96,93,690	1,32,33,595	92,55,975	--	39,77,620(Amount refund)	100
Development Fund- SCP	27,04,373	14,28,248	41,32,621	24,99,909	16,32,712	0	100
Development Fund - TSP	24,20,206	19,67,776	43,87,982	19,67,776	24,20,206	0	100
CFC-IV	23,93,711	53,44,186	77,37,897	47,71,453	29,66,444	0	100
KLGS DP-V	27,22,937	18,67,233	45,90,170	19,15,842	26,74,328	0	100
Maintenance Fund - Road	7,54,232	1108007+ 12,09,306	30,71,545	30,71,545	0	0	100
Maintenance Fund - Non-Road	24,56,214	3,56,981	28,13,195	16,03,889*	0	0	100
B Fund	0	1,85,95,581	1,85,95,581	1,85,95,581	0	0	100
Mahatma Gandhi NREGA	1,09,445	1,60,12,802	1,61,22,247	1,59,68,054	1,09,445 (Refund)	1,54,193	99

* An amount of Rs 12,09,306 is transferred from Non road maintenance fund to Road maintenance fund

1-6 Review of implementation of projects.

The details of projects approved and implemented are furnished below:

No. of projects approved	Estimated expenditure under the approved projects	No. of Projects implemented	Expended amount	No. of projects partially implemented	No. of projects not implemented	No. of projects completed	Percentage of projects completed
183	4,67,47,958.00	116	2,59,95,138.00	4	64	112	63%

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.	22	29,44,865	15	16,27,190	55%
2	Assistant Secretary.	08	41,36,500	01	33,450	08%
3	Assistant Engineer.	121	2,40,70,286	75	1,33,60,930	55%
4	Agricultural Officer.	03	34,00,000	03	1,93,4,323	56%
5	Village Extension Officer.	12	64,42,500	12	48,84,561	75.8%
6	ICDS Supervisor	06	25,52,990	05	17,46,457	68.4%
7	Medical Officer-P.H.C.	03	7,83,817	02	4,40,395	56.1%
08	Head Mistress	04	14,25,000	03	12,22,832	85.8%
09	Diary Extension Officer	01	2,92,000	01	45,000	15.4%
10	Medical Officer-GHD Meenja	03	7,00,000	03	7,00,000	100%
	Total	183	4,67,47,958	120	2,59,951,38	55.6%

For the year 2015-16 a total number of 183 projects were approved by DPC. Out of this 120 numbers were

implemented during 2015-16 which is only 55.6% of the total numbers. In the case of public works the number of projects have to be implemented was 121, out of which only 75 projects were implemented. The poor percentage in implementation of projects is brought to notice. During the audit period service of a full time Engineer was not available to the Panchayat. The Assistant Engineer posted in the Panchayat had additional charge of near by Panchayats, which has affected the the percentage of implementation of public works, but healthy competition was ensured in the tenders held during 2015-2016. Files and records of the public works have been maintained properly.

Mahathma Gandhi NREGS.

During 2015-16, Panchayat has prepared an action plan for the implementation of 394 projects under Mahatma Gandhi National Rural Employment Guarantee Scheme, for a total outlay of Rs 4,55,70,200. But the panchayat has succeeded to implement only 331 projects with a total expenditure of Rs 2,37,71,116 which is only 53% 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	2256
Total number of job cards issued	2256
No. of S.C. families	147
No. of S.T. families	44
Total number of labour days created	1,03,804
No. of families completed 100 days job	402
Total no. of projects got approved	394
Total no. of projects implemented	331
Out lay of the total project	2,37,71,116

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	21,89,818	21,94,177	+4359	(+)0.19%
Non tax revenue	6,95,035	4,64,938	-230097	(-)33%
Other Revenue	79,111	1,54,659	+1,03,346	(+)195%
Total	29,63,964	28,13,774	-150190	(-)5%

The arrear demand register of Property tax has not been maintained in the Panchayat.

Certified details of the arrear demand is 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	29,760.00	17
Agriculture Labour Pension	6,58,800.00	163
Widow pension	33,52,000.00	733
National Old Age Pension	13,48,200.00	819
Special Disabled Pension	7,24,100.00	200
Pension for unmarried women above 50 years	68,000.00	17
Financial help for widow's daughter's marriage	4,80,000.00	16

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 25.11.2016, at 4.30 PM, in the presence of the accountant and the Secretary. The cash balance of was Rs.17,846/- as per the records. The physical presence of Rs.17,846/- 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	Head Clerk	1
4	Accountant	1
5	Senior Clerk	3
6	Clerk	3

7	Office Attendant	1
8	Part time sweeper	Nil

The front office is functioning properly. An exhaustive distribution of work amongst the employees of the institution was seen made on 29.05.2015 as per office order no A2-01/2015. This office order was subjected to revisions and additions later on as and when required. Meeting of the employees of the Panchayat were seen held only twice during the year 2015-16 (on 29.5.15 and 22.03.16). Relevant discussions/decesions were not seen made as per the minutes book. Meeting of the employees of the Panchayat is to be convened monthly. The minutes book of the panchayat committee are being properly maintained.

The standing committees of the Panchayat do meet regularly. On verification of the minutes books it is noticed that,the details discussions, 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.

Maintenance of registers.

The incumbency master register may be maintained properly by incorporating details of officers in the Panchayat and other implementing officers.

Arrear demand of property tax is not maintained. The register may be maintained.

1-11 Details of other audit conducted.

Audit	Date of last audit	Period of Audit	Date of receipt of the report
Performance Audit	09.11.2016	2016 October	19.11.2016
Audit of the Accountant General	07.12.2015 to 22.12.2015	2010-11 to 2014-2015	03.02.2016

ഭാഗം-2

വരവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

2-1 Telecommunication towers- property tax not collected

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

SL No	Service provider	Floor Area(sq.mts)	Property tax arrear to be collected	Property Tax current to be collected	Total
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			up to 2014-15	2015-2016	
1	India Telecom infra limited	12.85m ²	13,494/-	6,747/-	20,241.00
2	Bharathi Airtel limited	21.2m ²	18,995/-	11,130/-	30,125.00
3	Bharati Infratel Ltd	16.54m ²	15326/-	8207/-	23,533.00
4	Indus Towers Ltd	28.4m ²	29,820/-	14,910/-	44,730.00
5	Vodafone Essar Cellular Ltd	16.25m ²	14,343/-	8532/-	22,875.00
6	Bharati Airtel Ltd	15.54m ²	18,085/-	9,791/-	27,876.00
7	Indus Tower Ltd	28.4m ²	20,975/-	14,910/-	35,885.00
8	Tower Vision India Pvt Ltd	23.7m ²	18,975/-	14,931/-	33,906.00
9	Projectus	6m ²	7,532/-	3,780/-/-	11,312.00
Total			92,938/-	1,57,545/-	2,50,483.00

A total amount of Rs 2,50,483.00/-(Arrear 1,57,545.00 and current 92,938.00) is pending collection under the head property tax during the year 2015-2016. An audit enquiry vide no 2/2016 dt 29-11-2016 was served to the secretary and was replied that the action will be taken to collect the amount. So immediate action may be initiated to collect the pending collection of property tax from the Telecommunication Tower companies and intimated to audit

ഭാഗം-3

ചെലവു കണക്കുകളിന്മേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

3-1 Maintenance of Perne Paramb Anganawadi - Payment made for the item of work which has not been executed - Irregular.

Name of Project	Baby toilet and Tiles for Perne Paramb Anganwadi.project.No.170/15-16
Fund	Maintanance fund
Estimate amount	Rs.1,00,000/-
Name of Convenor	Sri . Nusaif.
Agreement No. and date	AE/LSGD/PTG/TE/40/15-16.DT.25.02.2016
Measurement Book No.	50/15-16
Valuation	Rs.93,385
BillNo. date/ amount	53/15-16.dt.30.3.2016 Rs.98,988/-

The detailed estimate of this work consists of six items of works. The details of work done as per the measurements recorded in the measurement book are as follows.

Item No.	Particulars	Quantity of work done	Rate	Value of work done	Page no.in measurement book
1	Providing wood work in frames of doors and windows(OD.31.MR.12)	0.159 M3	59808.88/M3	9,509.61	2 and 13
2	Providing and fixing paneled and glazed shutters for doors, windows.. (DSR.199(ii)9.5.1.2)	4.698 m2	2730.21/m2	12,826.53	4 and 13
3	Demolishing cement concrete manually /by mechanical means... (DSR.15.2.2)	2.09 m3	624.60/m3	1,305.41	5 and 14

4	Cement concrete 1:2:4 using 20mm b/s.DSR.4.1.3.	2.57m ³	6202.11/m ³	15,939.42	7 and 14
5	Finishing walls with water proofing cement paint(DSR.13.44)	160.20 m ²	65.64/m ²	10,515.53	9 and 15
6	Providing and laying rectified Glazed ceramic floor tiles(DSR.11.40)	37.79 m ³	1145.50/m ³	43,288.45	12 and 15
	Total Value of work done			Rs.93,384.95	

The audit team and the Assistant Engineer of LSGD section in Puthige Grama Panchyat visited the work site on 30.11.2016 at 12.p.m, for verifying the maintenance work of Perne Paramb Anganwadi, it is noticed that, item No.1 and item No.2 . 'Providing wood work in frames of doors and window' and 'providing and fixing paneled and glazed shutters for doors, windows' works as recorded in the Measurement Book has not been completed.

Details of actual work done and excess valuation recorded in measurement book are given below:

Items of work	Measurement as recorded in M.Book	Actual work done as per site verification	Excess amount paid to the Convenor
1.Providing wood work in frames of doors and windows(OD.31.MR.12)	0.159 M ³ x 59808.88/M ³ =Rs. 9509.61	NIL	Rs.9504.00
2. Providing and fixing panelled and glazed shutters for doors, windows..(DSR.199(ii)9.5.1.2)	4.698 m ² x 2730.21/m ² = Rs. 12826.53	Main door 1 x 0.86 x 1.95 = 1.677 Ventilator.2 x 0.40x0.46 = 0.368 Total . 2.045 m ² 2.045 m ² x 2730.21/m ² =Rs.5583.27	Rs. 7243.00

		Total	16,747.00

Since item No.1 and 2 of the work was not done as mentioned above, the amount paid for these items of work Rs.16,747/- is disallowed in audit. The amount may be recovered from the Assistant Engineer, who recorded the measurement in Measurement Book. Audit Enquiry bearing No.12. and dated 01.12.2016 was served to the Assistant Engineer, but no reply was received.

3-2 Road works - higher rate provided for earth work excavation

Estimate of the following works was prepared on the basis of Scheduled Rate of 2012 excluding Contractor's profit and over head charge. The rate provided in estimate and paid for earth work cutting in ordinary rock and hard soil using the spoil for filling in low portions of the road within initial lead and lift was at the rate of Rs.4420/10m³ and Rs.2356/10m³ respectively. This rate was inclusive of certain additional work that is of breaking clods, watering ramming. Sectioning of spoil bank, stacking serviceable material for measurements and disposal of unserviceable materials etc. But these additional times of work were not required and were actually not done. Details of admissible data and rates are given below.

Worked out data " earth work excavation in ordinary rock- 10m³

10.00 man	Each	377.00	3770.00
1.725 man	Each	377.00	650.33
		Total	4420.33
1.05 man (deduct)	Each	377.00	395.85
		Total	4024.48
		Say	Rs.4024/- 10m ³

Worked out data " Earth work excavation in hard soil- 10m³

3.60 man	Each	377.00	1357.20
1.875 man	Each	377.00	706.88
		Total	2064.08

		Say	2064/10m3
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The details of the works in which excess payment was resulted on this account are furnished below:

1.SARADI AMBEDKAR ROAD IMPROVEMENT

Name of project.	Saradi Ambedka Road Improvement 76/15-16		
Fund	Development fund		
Estimate amount	Rs.1,50,000/-		
Name of convenor	Sri .Arun Kumar .		
Measurement book no.	Nil/15-16		
Valuation	Rs.1,41,993.		
Bill No. and date amount.	20/27.02.2016. Rs.1,38,640/-		
Details of item of work	Admitted valuation	Admissible valuation	Excess amount
Item No.1 “ earth work excavation in Oridianry rock depositing on bank with initial lead upto 50 m and lift up to 1.5m”	90m3 4420/10m3 Rs.39,780.00	x = Rs.36,216.00	x = Rs.3,564.00

2.KAMMANTHILA VAYAVALLAPPU ROAD IMPROVEMENT

Name of project.	Kammanthila vayavalappu Road improvement.165/15
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Fund	13 th finance commission		
Estimate amount	Rs.1,25,000/-		
Name of convenor	Sri .B.A.Mohammed.		
Measurement book no.	27/14-15		
Valuation	Rs.1,19,068.		
Bill No. and date amount.	1/15-16.dt.01.07.2015. Rs.1,15,475/-		
Details of item of work	Admitted valuation	Admissible valuation	Excess amount
Item No.1 “ earth work excavation in Hard soil depositing on bank with initial lead upto 50 m and lift up to 1.5m”	40m3 2356/10m3 Rs.9,424.00	x 40m3 = 2064/10m3 Rs.8,256.00	x = Rs.1,168.00

There is an excess valuation of Rs.4,732/- under this item is disallowed in audit. Audit Enquiry bearing No.1. and dated 29.11.2016 was served to the Assistant Engineer, but no reply was received. The excess payment made to the Convenor amounting to Rs. 4,732/- is to be recovered from the Assistant Engineer who prepared the estimate of these works.

3-3 Krishi Bhavan maintainance-Wood works- Excess payment made due to higher rate not admitted.

Implementing Officer – Assistant Engineer.

Project No	SO. 105/16
Name of work	Krishi Bhavan maintainance.
Estmate	₹ 2,50,000/-
T.S. No.	AEE/LSGD/MJR/364 dt. 09.10.2013 of the Assistant Executive Engineer, LSGD Sub Division, Manjeshwara Block.
Name of convenor	K.Abdul Rahman.

Agreement No	AE/LSGD/PTG/231/13-14 dated 23.02.2014
M. book No	15/14-15
Total Value of work done	₹ 1,75,923/- (₹ 1,86,478/- including tax)
TreasuryBill No.	No.14 dated 15.07.2015 (₹ 1,86,478/-)
Amount paid to the convenor.	₹ 1,72,405/- (DD No 635899/17.07.2015)

Detailed estimate of the work 'Ayurvedic Hospital improvement' was prepared based on SOR 2012 , consists of 13 items of works, in which item numbers 4, and 5 are wood works. Details of this items as per the estimate is given below.

Item no	Particulars	Quantity	Rate	Amount
4	Supplying and fixing best maruth wood fully panelled shutters for door frame including all coast, conveyance, all materials and labour charges etc.	291 dm ²	353/10 dm ²	₹ 10,278/-
5	Supplying and fixing best maruth wood fully glazed shutters to suit the window frame including all coast, conveyance, all materials and labour charges etc.	401 dm ²	318/10 dm ²	₹ 12,752/-

As per the Measurement Book the quantum of woks done in the above items are as follows.

Item no	Particulars	Quantity	Rate	Amount (₹)	Page no of M Book
4	Supplying and fixing best maruth wood fully panelled shutters for door frame including all coast, conveyance, all materials and labour charges etc.	291 dm ²	353/10 dm ²	10,272/-	14
5	Supplying and fixing best maruth wood fully glazed shutters to suit the window frame including all coast, conveyance, all materials and labour charges etc.	401 dm ²	318/10 dm ²	12,752/-	14

The rate provided for the above items of Maruth wood woks is not correct. Above rates are applicable to wood works using Irul wood. Admissible rates to the above items of works applicable to Manjeshwara Block have to be as follows.

Item No 4	Supplying and fixing best maruth wood fully panelled shutters for door frames (90x210 cms) coast and conveyance of all materials and labour charges etc.			
Quantity	Description	Unit	Rate	Amount
Material				

2.860 dm ³	Maruth wood scantlings	10dm ³	401.31	114.78
	Add 5% wastage	10dm ³	-	5.74
Labour				
0.386 No	Carpenter	Each	500.00	193.00
0.028 No	Man	Each	377.00	10.56
Conveyance				
3.0dm ³	Maruth wood scantlings	m ³	186.00	0.57
Total ₹				324.63
Rounded to ₹				325/10dm ³
<p>Remarks:- For woks using Irul wood, rate for 2.86 dm³ irul wood scantling is 496.42/10dm³ and the amount for irul wood scantling is ₹ 141.98/-. Labour and conveyance are same as above.</p>				

Item No 5	Supplying and fixing best maruth wood fully glazed shutters for window frames (160 x 150 cms) coast and conveyance of all materials and labour charges etc.			
Quantity	Description	Unit	Rate	Amount
Material				
1.984 dm ³	Maruth wood scantlings	10dm ³	401.31	79.63
	Add 5% wastage	10dm ³	-	3.98
0.04	Glass panels	m ²	236.00	9.44
0.25	Nails, fillets or putty	LS	5.00	1.25

Labour				
0.386 No	Carpenter	Each	500.00	193.00
0.028 No	Man	Each	377.00	10.56
Conveyance				
2.1dm ³	Maruth wood scantlings	m ³	186.00	0.39
Total ₹				298.25
Rounded to ₹				298/10dm ³
Remarks:- For woks using Irul wood, rate for 1.984 dm ³ irul wood scantling is 496.42/10dm ³ and the amount for irul wood scantling is ₹ 98.50/-. Labour and conveyance are same as above.				

Details of excess amount paid to the convener in the above items of wood works due to erroneous arrival of data is shown below.

Item no	Particulars	Quantity	Admissible Rate	Admissible Amount (₹)	Amount paid to the convener (₹)	Excess amount paid (₹)
4	Supplying and fixing best maruth wood panelled shutters for door .	291 dm ²	325/10 dm ³	9,458/-	10,272/-	814/-
5	Supplying and fixing best maruth wood glazed shutters for window .	401 dm ²	298/10 dm ³	11,950/-	12,752/-	802/-
					Total	1,616/-

Excess payment made to the convener of the work amounting to ₹ 1,616/- needs to be recovered from the Assistant Engineer, who prepared data of the work. (The matter was brought to the notice of the implementing officer vide Audit Enquiry No. 6 dated 29.11.2016, but no reply was furnished).

3-4 Kattathdkka SC colony road re-tarring.- Excess payment made to the convenor recovered.

Implementing Officer – Assistant Engineer.

Project No	SO .94/16
Name of work	Kattathadkka SC colony- road re-tarring.
Name of convenor	Kariya, S/o Bedu, Kattathdkka.
Agreement No.	AE/LSGD/PTG/BCW/02/15-16 dated 18.02.2014
M. book No	27/14-15
Total value of work done	₹ 1,88,168/-
TreasuryBill. No.	No.36. dated 21.03.16 (₹ 2,00,000/-)
Amount paid to the convenor.	₹ 1,84,947/- (DD No 187310/22.03.16)

Total value of work done of this project is ₹1,88,168/- (page number 14, M Book). Amount payable to the convenor of the work after deducting Income Tax @2% is ₹ 1,84,405/-. But the convenor of the work was paid ₹ 1,84,947. Excess amount paid to the convenor amounting to ₹ 542/- needs to be recovered from the Assistant Engineer, who made final payment of the work. (Though the matter was brought to the notice of the Implementing Officer vide Audit Enquiry No 5 dated 29.11.2016, no reply was received).

3-5 Amount drawn from Treasury -neither disbursed nor refunded.

Implementing Officer- Agricultural Officer.

A sum of ₹ 96,520/- drawn by the Agricultural Officer from Treasury for payment of the cost of bone meal. But this amount is neither disbursed nor refunded so far. The bankers cheque (No 613483/21.10.2016) amounting to ₹ 96,520/- is remaining is still in the custody of the implementing officer. Details of the fund drawn is given below.

Treasury Bill No/Date	Bill Amount	Undisbursed amount	Remarks.
5/31.03.2016	₹ 1,90,944/-	₹ 80,290/-	Out of ₹ 1,90,944/- drawn, ₹ 1,10,654/- (₹ 76,455/- cost of 5099 Kg Neam cake and ₹ 34,199/- cost of 2400 Kg organic mixture) was paid to The Secretary, The Kasaragod Agriculturists Co-operative Marketing society, Neerchal. Amount drawn for paying the cost of bone meal (₹ 80,290/-) still remains in the custody of the implementing officer.
6/31.03.2016	₹ 77,381/-	₹ 16,230/-	Out of ₹ 77,381/- drawn, ₹ 61,151/- (₹ 38,640/- cost of 2580 Kg Neam cake and ₹ 22,511/- cost of 1592 Kg organic mixture) was paid to The Secretary, The Kasaragod Agriculturists Co-operative Marketing society, Neerchal. Amount drawn for paying the cost of bone meal (₹ 16,230/-) still remains in the custody of the implementing officer.

		₹ 96,520/-	
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Though the amount drawn from Treasury on 31.03.2016, the same has not been expended/ refunded so far. In this regard, an Audit Enquiry bearing number 3 dated 29.11.2016 has been served to the Implementing Officer seeking explanation for the delay, but no reply was furnished. Under this circumstances, the undisbursed amount (₹ 96,520/-) needs to be refunded to the consolidated fund.

3-6 Paddy production bonus - Disbursement details of the amount transferred to the convenors of Padaseksra Samithi not produced.

Implementing Officer- Agricultural Officer.

As per bill no 4/15-16 dt 31.03.2016 a sum of ₹ 3,67,000/- was drawn from treasury for the distribution of paddy production bonus for the year 2013-14 (2nd crop) and 2014-15 (1st crop). The amount so drawn was paid to the convenors of the following 'padashekara samithi' . But the convenors of this 'padashekara samithi' have not produced the details of the distribution of the amount to the farmers. Though the distribution details were enquired vide Audit Enquiry number 4 dated 29.11.2016, the same was not produced. In the absence of details of distribution, the amount withdrawn amounting ₹ 3,67,000/- is objected in audit.

Sl.No.	Details of payment to the 'padashekara samithi'	DD No/Date	Amount
1	Convenor, Deradka Padasekara Samithi.	195518/03.06.2016	₹ 21,620/-
2	Convenor, Kannur Padasekara Samithi.	195519/03.06.2016	₹ 42,300/-
3	Convenor, Mugu Padasekara Samithi.	195520/03.06.2016	₹ 86,800/-
4	Convenor, Angadimugar Padasekara Samithi.	195521/03.06.2016	₹ 69,000/-
5	Convenor, Puthige Padasekara Samithi.	195522/03.06.2016	₹ 72,005/-
6	Convenor, Edneer Padasekara Samithi.	195523/03.06.2016	₹ 25,275/-
7	Convenor, Badoor Padasekara Samithi.	195524/03.06.2016	₹ 50,000/-
		Total	₹3,67,000/-

3-7 Projects implemented in Agricultural Sector- Monitoring not conducted.

During the year 2015-16, three projects were implemented in agriculture sector by the implementing officer. Monitoring of these projects were not done. The implementation of a project do not end with the distribution of subsidy. Monitoring of the projects is also a vital part of the project. The working group in agricultural sector has an important role in monitoring these projects and to report to the administrative committee. In future, monitoring of the projects, as directed in paragraph number 19 of G.O.(M.S) No.362/2013/LSGD dated 16.11.2013, has to be ensured for the effective implementation of the projects.

3-8 Utilisation certificates not produced - Amount objected

During the year 2015-2016, an amount of Rs 15,38,450/- as detailed below, has been paid from Panchayat fund for the implementation of various projects. But the utilisation certificates in support of the expenditure of the panchayat share is not produced for audit verification. In the absence of Utilisation Certificates, the effective utilisation of the fund is not ensured. So the amount of Rs-15,38,450 is objected in audit.

Sl. No	Implementing Officer	Bill No. / Dt	Amount	Particulars
1.	Secretary	24/15-16 /25-02-2016	60,000	Panchayat share paid to Executive Director Kudumbasree mission, Thiruvananthapuram (project no 62/16)
		31/15-16 /28-03-2016	95,000	Stray dogs birth controll- panchayat share amount paid to Secretary, District Panchayat Kasaragod. (project no 189/16)
2	Assistant Secretary	1/15-16 /11-12-2015	33,450	Kattathadka SC Colony Electric Line Extension amount paid to Assistant Engineer Electric Section Kumbala (Proj. no. 27/16)
3	V.E.O	11/25.01.2016	3,60,000/-	IAY Share General Project No 1/2016
		12/25.01/2016	1,80,000/-	IAY Share SC Project No.2/2016
		13/25.01.2016	3,57,500/-	IAY Share ST Project No.3/2016
		14/25.01.2016	80,000/-	IAY Share General Project No.4/2016
		15/25.01.2016	2,92,500/-	IAY Share ST Project No.5/2016
		16/25.01.2016	80,000/	IAY Share SC Project No.6/2016
		Total	13,50,000/	

3-9 Palliative Care-Medicine partially Supplied - Implementing officer Medical officer PHC

Project No.20/16 & 58/16

Bill No 3/04.11.2015 & Bill No 4/23.11.2015

On verification of the files and vouchers of the Medical officer, PHC Puthige it is seen that an amount of Rs.1,01,000/-is withdrawn from Treasury and paid to the Kerala medical Services Corporation Limited Thiruvananthapuram pharmacy, bearing DD No.637697 dt. 04.11.2015 & 637872 dt.23.11.2015. But the Kerala medical Services Corporation Limited Thiruvananthapuram pharmacy has supplied medicines for avalue of Rs. 91,513/- .only

Details of medicines supplied are given below,

- 1) Invoice No.3223 dated 22.12.2015 Rs.25,941/-
- 2) Invoice No.3857 dated 20.01.2016 Rs.9,340/-
- 3) Invoice No.4666 dated 27.02.2016 Rs.2,530/-

- 4) Invoice No.3856 dated 19.001.2016 Rs.30,702/-
 5) Invoice No.4808dated 02.03.2016 Rs.14,106/-
 6) Invoice No.3222 dated 22.12.2015 Rs.5,249/-
 7) Invoice No.3221 dated 22.12.2015 Rs.3,645/

Total 91513

Medicines for the balance amount of Rs. 9,487/- is not supplied till date of audit (30.11.2016). Hence necessary action may be taken to obtain the medicines for the remaining amount, and intimated to audit.

3-10 E.M.S Housing scheme- House Construction not completed. Implementing officer V.E.O

During the previous years, amounts were paid to the EMS Housing scheme beneficiaries for the construction of their houses . But the following beneficiaries have not completed the construction work till date (01.12.2016)) of audit. Details of Payment made and balance to be paid are given below. Immediate action may be initiated to complete the pending work or recover the amount already paid to the beneficiaries.

Name of beneficiary	Unit cost	Amount Paid	Balance
Ubaidulla s/oMohammad Mugu Road Puthige	75,000/-	52,500/-	22,500/-
Rathna W/O Pradeep Soorambail House Edanad	75,000/-	52,500/-	22,500/-
Laxmi W/O Chellappan Gopalakrishna Nagar Soorambail Edanad	75,000/-	67,500/-	7,500/-
Total Balance			52,500

3-11 Medicines not supplied - Ten months elapsed after the advance payment.

Implementing officer: Medical Officer, Govt. Ayurvedic Dispensary,Dharmathadka

As per Project No. S011/2016, (Medicines for Seethangoli Government Homeo Dispensary) a sum of Rs.3,00,000/- (drawn from Treasury vide Bill No3/2015-16 dated 25.01.2016) has been paid to The Managing Director, Kerala State Homeopathic Co-operative Pharmacy Ltd, Alapuzha along with the indent, for the supply of medicines. But the Medicines worth Rs.3,00,000/-is not received so far. Non receipt of medicines, even after the payment of Rs 3,00,000 , ten months in advance is brought to the notice of the Panchayat Committee. Earlier action may be taken to obtain the medicines from the above firm.

3-12 Street light charges paid-Joint verification not done.

Implementing Officer: Secretary.

An amount of Rs 50,643 has been paid during 2015-16, as Street light charges to KSEB. But a joint

verification by the Panchayat and KSEB authorities was not conducted to locate the places where street lights are established, whether they are illuminating, types of bulbs used for illumination, energy consumption of each bulbs and the monthly charges to be paid to the KSEB. Hence the accuracy of the monthly charges fixed for street light and the amount paid by the panchayat could not be ascertained in audit. The administrative committee may look in to the matter and initiate a joint verification of street lights at the earliest.

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	24.3.2015	45,000/-	Diary Development.	45,000/-	Nil
Principal Agricultural Office	10.12.2015	1,50,000/-	Paddy Development	1,50,000/-	1,50,000/-
Central share (CDPO)Block panchayat.	10.12.2015	1,06,912	Anganwadi Nutrimix	77,937.00	28,975/-
	8.7.2015	50,000/-	Palliative care	50,000/-	Nil
	24.15.2015	50,000/-	Scholarship for physically,mentally challenged.	Nil	50,000/-

4-2 Deposits made with other agencies/LSGIs

Expenditure made for deposit works are shown below.

Implementing Agency.	Name of work.	Voucher No/ Cheque No.	Amount deposited.	Amount expended.	Balance.
Kerala State Electricity Board.	Shifting Bandaduka H.T. Line	21500423	1,00,033.00	Nil	1,00,033.00
Kerala State Electricity Board.	Shifting of electric post palla at	21500425	14,419.00	Nil	14,419.00

Kerala State Electricity Board.	Kattathadka S.C. colony electricpost shifting	21500513	33,450.00	NIL	33,450.00
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4-3 Details of mobilization advances made.

NIL

4-4 Loan/loan repayment.

Details of repayment on account of loan during the year.

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	
EMS House	G.O.(p)No.453/2010/LSGD dt 09.02.2010	56,45,500.00	4,17,061.00	4,17,061.00	Nil	Nil

4-5 Investments/Fixed deposits

NIL

4-6 Audit Recovery

An amount of Rs-11,203.00/ 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.
2013-2014	3(9)	9,953/-	Sri Thimma Kudiya, Assistant Engineer	Rt 11508103237 dt. 8.02.2016
2013-2014	2(2)	1,250/-	Sashidharan, PHC,Puthige.	Rt 11508103542 dt.25.02.2016

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

Year of Audit	Para No.	Year of CAR	Para No.	Subject	Present
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					position
1997-98	31	2001-2002	2(i)	Untied fund used for public works-Irregularities-reg	Pending
1997-98	43	2001-2002	2(ii)	Perne-Soorambailu Mini Drinking Water Projects-document not produced	Pending
1998-99	43	2002-2003	1(i)	Integrated Coconut Development Programme-Social irrigationScheme -Kattathadka-Amount paid to the convenor-worknot started.	Pending.

4-8 Review of Audit.

A- Concise Details:

Total Receipts for the year 2015-16	5,80,34,775.00
Total Payments for the year 2015-16	7,35,24,832.00
Loss in receipts	Nil
Loss in expenditure/ amount disallowed in audit	23,637.00
Amount objected in audit	19,05,450.00

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	Surchargeable	
3-1		16,747.00	Sri. Thimma Kudiya,Asst. Engineer.
3-2(1)		3,564.00	Sri. Thimma Kudiya,Asst. Engineer.
3-2(2)		1,168.00	Sri. Thimma Kudiya,Asst. Engineer.
3-3		1,616.00	Sri. Thimma Kudiya,Asst, Engineer.

3-4		542.00	Sri. Thimma Kudiya,Asst. Engineer.
Total		23,637.00	

Details of amount objected in Audit:

Para No.	Amount.	Name and designation of the officer responsible.
3-6	3,67,000.00	Sri Ananda ,Agriculture Officer.
3-8(1)	1,55,000.00	Sri Thulaseedharan Aninha,Secretary.
3-8(2)	33,450.00	Sri P N Manoj, Assistant Secretary.
3-9(3)	13,50,000.00	Sri. Sunil. K ,Village Extension Officer.
Total	19,05,450.00	

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 to 3-4	Sri Thimma kudiya O, Asst. Engineer.	Assistant Engineer,Puthige Grama Panchayat.	Otepadpu House,PO Beripadavu, Kasaragod-Dist.

4-9 Audit reports pending settlement

Year of Audit	Latest reference No. issued from this office	No. of objections pending settlement

1996-97	LF.KSD4/1032/08 Dated:01.09.08/29.01.09	10
1997-98	LF.KSD4/1035/08 Dated:01.09.08/29.01.09	22
1998-99	LF.KSD4/1036/08 Dated:01.09.08/29.01.09	23
1999-2000	LF.KSD4/1037/08 Dated:01.09.08/29.01.09	20
2000-2001	LF.KSD4/1038/08 Dated:01.09.08/29.01.09	8
2001-02	LF.KSD4/1039/08 Dated:01.09.08/29.01.09	3
2001-02 (F)	LF.KSD4/1040/08 Dated:01.09.08/29.01.09	4
2003-04	LF.KSD7/776/09 Dated:21.05.11/01.07.11	3
2004-05	LF.KSD4/900/07 Dated:24.11.08/12.08.09	3

2005-06	LF.KSD7/800/09 Dated:21.05.11/01.07.11	6
2006-07	LF.KSD7/799/ Dated:17.05.11/01.07.11	7
2007-08	LF.KSD7/362/11 Dated:26.03.12/17.04.12	3
2008-09	LF.KSD7/884/11 Dated:26.03.12/07.04.12	4
2009-10	LF.KSD4/184/2011 Dated:16.12.11	11
2010-11	LF.KSD4/100/12 Dated 5.3.13/27.3.13	6
2011-12	LF.KSD4/814/13 Dated 5.3.13/06.06.2014	11
2012-13 & 2013-14	LF.KSD9/276/2015 Dated 03.07.2015	31
2014-15	No KSA/KSD/806/2016 Dated 01.08.2016	16

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

Annexure 1

Certificate of Audit

No.KSA./KSD-5/1269/2016

Kerala

State Audit Department

District Audit Office,Kasaragod – 671 123

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

Phone: 04994-256690

Dated:22.12.2016

Certified that, I have audited the Annual Financial Statements of Puthige Grama panchayat in Kasaragod district for the year 2015-16,in accordance with section 4 of Kerala Local Fund Audit Act, 1994, and section 215 of Kerala Panchayat Raj Act, 1994 and therules madethere underthe 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 Annual Financial Statements of Puthige grama panchayat for the year 2015-16, except the observations in Part 2 and 3 of my Audit Report, properly presents the picture of income and expenditure.

Deputy Director
Kerala State Audit Department

ഓഡിറ്റ് സർട്ടിഫിക്കറ്റ്

കെ.എസ്.എ-കെ.എസ്.ഡി /5/1269/ 2016
ഓഡിറ്റ് വകുപ്പ്

കേരള സംസ്ഥാന

കാര്യലയം കാസറഗോഡ്

ജില്ലാ ഓഡിറ്റ്

doksd.ksad@kerala.gov.in

E-mail:-

തീയതി.22.12.2016

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

എന്റെ റിപ്പോർട്ടിൽ ചൂണ്ടിക്കാണിച്ചിരിക്കുന്ന പരാമർശങ്ങൾ ഒഴികെ, എന്റെ അഭിപ്രായത്തിൽ, പുത്തിഗെ 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 കാര്യലയം കാസറഗോഡ്