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KERALA STATE AUDIT DEPARTMENT

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AUDIT REPORT ON THE ACCOUNTS OF PUTHIGE GRAMA PANCHAYAT

For the year 2016-2017

District Audit Office, Kasaragod.

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(Registered with acknowledgement due)

No. KSA.KSD-5/795/2017.

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

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

Phone :04994 256690.

DATED:17.07.2016.

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 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 Puthige 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 Panchayat Committee has to be published for the attention of public.(Rule 14,15 of Kerala Panchayat Raj (Manner of inspection and Audit system) Rules, 1997).

Necessary action may be taken to settle the audit objections early. A reply to the audit report has to be forwarded to this office within two months of the receipt of audit report. (See section 15 (1) of Kerala Local Fund Audit Act-1994, Rule 23 of Kerala Local Fund Audit Rules-1996, Rule 21(1)(2 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 (through e-Mail)
2. The Deputy Director of Panchayats, Kasaragod.
3. Office copy.

No. KSA.KSD-5/795/2017. Dated:17.07.2017.

AUDIT REPORT ON THE ACCOUNTS OF PUTHIGE 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 Puthige 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 24.06.2017 were verified in audit and withdrawals from various accounts were verified from 01.04.2016 to 31.03.2017.

The defects noticed in audit have been brought to the notice of the Panchayat through Audit Enquiries. Out of 5 Audit Enquiries served replies to 1 enquiry was received. On the basis of the reply to the Audit Enquiries and the discussion in the exit conference only important observations are incorporated in this report. The follow up actions on the Audit Enquiries not included in the Audit Report, has 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	Rajarama.C, Deputy Director of Kerala State Audit Department.
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Time taken for audit	23.06.2017 to 03.07.2017.
Name and designation of auditors who conducted the audit	Lokesh Acharya B, Audit officer
	Vinodkumar V, Assistant Audit Officer.
	Shivashankara K, Auditor

(B). Executive Authorities.

President	Smt. Aruna. J.R.	01.04.2016 to 31.03.2017.
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Secretary	Sri.Thulasidharan Aninha	1.4.2016 to 30.07.2017
	Sri.Sashankan(Secretary incharge)	01.08.2016 to 30.09.2016
	Sri .A Damodaran	06.10.2016 to 31.03.2017

Implementing Officers.

Designation	Name of the Officers	Period
Assistant Secretary	Vacant	01.04.2016to24.02.2017.
	Smt. Baby. A.	25.02.2017 to 31.03.2017
Assistant Engineer	Sri.Thimma Kudiya.O	01.04.2017 to 31.10.2016
	Sri.Sunil Kumar.V	01.11.2016 to 19.12.2016
	Sri.Thimma Kudiya.O.	20.12.2016 to 31.03.2017
Agriculture Officer	Sri. Ananda	01.04.2016 to 31.03. 2017
Village Extension Officer (Puthige Circle)	Sri. Sunil. K	01.04.2016 to 31.03.2017
Village Extension Officer (Badoor Circle)	Sri. Majeed. N.A.	01.04.2016 to 31.03.2017
I.C.D.S.Supervisor	Smt.Karthiyayani. A	01.04.2016 to 31.03.2017
Head Mistress	Smt.Sathyavathi.	01.04.2016 to 22.07.2016
	Smt. Baby Sabita	23.07.2016 to 31.03.2017
Medical Officer,(Allopathy)	Sri.Dr. Tito.S.R.	01.04.2016 to 31.03.2017
Medical Officer,(Ayurveda)	Smt.Dr Sitharatna.M.	01.04.2016 to 31.03.2017
Medical Officer (Homeo), Govt.Model Homoeo Dispensary, Naimarmoola, Chengala	Smt.Dr.Sheeba.M.S.	01.04.2016 to 31.03.2017
Veterinary Surgeon	Dr.Jyothis.K.M.	01-04-2016 to 12-05-2016
	Dr.Vaishak Mohan	13-05-2016 to 22-06-2016
	Dr.ReemRasheed	23-06-2016 to 02-07-2016

	Dr.Vaishak Mohan	03-07-2016 to 09-01-2017
	Dr.Seena. V.B.	10-01-2017 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 31.3.2017.

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1-1 Budget

The budget for the year 2016-2017 was approved by the panchayat committee as per resolution No.20/2016 dated 04.03.2016 . The anticipated receipts and payments as per the budget were as follows.

Opening Balance	1,16,79,198/-
Anticipated Receipts	11,08,49,293/-
Total	12,25,28,491/-
Anticipated Payments	11,84,93,500/-
Closing Balance	40,34,991/-

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 Statements

The Annual Financial Statement for the year 2016-17 was submitted to audit on 16.06.2017. The statutory time limit for the submission of Annual Financial Statement to Audit has been complied with by the Panchayat.

E. submission of the Annual Financial Statements was made by the panchayat on 06.06.2017.

1-3 certification of Annual Financial Statement

Year	Date of certification	Date and Number of the certificate
2016-17	28.06.2017	Attached as annexure-1

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 noticed in the AFS are furnished below-

1. The balance sheet as on 31.03.2017 shows a balance of Rs.29,489 in account No.57053740510, at SBT, Kasaragod, but on verification of the pass book of this account it was noticed that Rs.29,489 was withdrawn from the account on 28.08.2015 for transfer, and the balance in this account is zero.

2. The balance sheet as on 31.03.2017 shows a liability of Rs. 4,08,480 under the head 320100121, but on verification of the ledger, it was found that,

a) Rs. 50,000 received from the Block Panchayat Manjeswara, being the share for implementation of the project- scholarship for the mentally and physically challenged has been credited to the head 320100121 instead of head 320700204.

b) The central share for the SNP (general) for the year 2014-15 received on 27.04.2016 from the C.D.P.O, Manjeswara (DD No.185187) amounting to Rs.1,84,800 was seen debited to the head 320100120-centrally sponsored scheme-national Rural Health Mission, instead of head 450230101-Angadimogar service co-operative bank-365-own fund.

3. The fund for the NPRPD has been accounted in liability head 320200305- Grants for specific purposes-other than development fund and state sponsored scheme. The total payments from NPRPD fund till 31.03.2017 was Rs.3,60,000 in which Rs. 2,20,000 was seen recorded in income head 160100626,

but Rs.1,40,000 was seen recorded in income head-180900199-contributions from other sources.

4. The balance sheet as on 31.03.2017 shows a liability of Rs.5,60,000 under the head 320700405-contributions for other specific purposes from district panchayat. On verification of the ledger of the same, it was noticed that the amount carried over includes Rs.7,00,000 shown in the opening balance sheet as on 31.12.2011 and the expenditure from that date onwards. Hence, the accuracy of the fund under this head could not be ensured.

5. Subsidy as wages for paddy cultivation- share received from the district panchayat was seen accounted in two different heads. An amount of Rs.1,50,000 received on 13.03.2015 was seen accounted under the head 320700405 whereas Rs.1,50,000 received on 02.03.2016 from the same agency for the same purpose was seen recorded under the head 320700205.

6. A sum of Rs.20,37,168 was expended by the panchayat during 2016-17 being the Advance for the purchase of bitumen and emulsion required for the road tarring/re-tarring works of the panchayat, but the transaction is not reflected in the balance sheet as on 31.03.2017.

7. The balance sheet as on 31.03.2017 shows an amount of Rs.1,28,903 under the head 412010101-capital work in progress the details of which are not available.

8. The Receipts and payments statements for the year 2016-17 shows a minus figure of Rs.2,48,453.

9. Total FTOs processed during the year 2016-17 as per the FTO summary obtained from the MGNREGA site is Rs.2,36,72,243, but amount recorded through journal voucher is Rs.2,43,43,209, which is in excess of the actual FTOs processed is Rs.6,31,863.

10. Capital contribution from Maintenance fund Roads is Rs. 98,000. Revenue expenditure from the same is Rs. 20,80,466. (Total comes to Rs.21,78,466), but the total expenditure under maintenance fund roads is Rs.23,47,934.

11. Details of demand and arrear demand of property tax are unclear and incomplete. Deployment of sanchaya software and its linking with Saankhya remains incomplete.

1-4 Financial position

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

Opening balance	1,07,81,153.00
Receipts	7,79,48,194.00
Total	8,87,29,347.00
Payments	7,53,27,632.00
Closing Balance	1,34,01,715.00

* The receipts and payments includes Rs.2,34,22,080 received as EFMS under Mahatma Gandhi NREGA and Rs.2,30,65,085 disbursed as social security pensions via Direct Benefit Transfer.

1-5 utilisation of funds

Fund	Opening balance	Receipts	Total	Payments	Closing Balance
Development Fund-General	-	89,21,375	89,21,375	89,21,375	-
Development Fund- S.C.P.	-	7,72,367	7,72,367	7,72,367	-
Development Fund – T.S.P.	-	1,34,000	1,34,000	1,34,000	-
Finance Commission Award	-	22,66,589	22,66,589	22,66,589	-
Performance grant under KLGSDP	-	4,22,913	4,22,913	4,22,913	-
Maintenance Fund – Road	-	23,47,934	23,47,934	23,47,934	-
Maintenance Fund – Non-Road	-	10,81,132	10,81,132	10,81,132	-
B. Fund	-	2,39,00,285	2,39,00,285	2,39,00,285	-
Mahatma Gandhi NREGA	44,748	2,43,43,209	2,43,87,957	2,43,04,106	83,851

1-6 review of implimentation of projects

The details of projects approved and implemented are furnished below:

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.	14	17,91,893/-	11	7,04,144/-	39%
2	Assistant Secretary.	10	26,47,683/-	5	3,02,183/-	11%

3	Assistant Engineer.	105	2,48,30,919/-	45	47,50,283/-	19%
4	Agricultural Officer.	5	33,44,660/-	5	26,95,670/-	81%
5	Village Extension Officer.	9	44,60,000/-	9	33,05,000/-	74%
6	I.C.D.S. Supervisor	3	25,74,305/-	3	22,98,123/-	89%
7	Medical Officer-P.H.C.	3	7,73,397/-	3	7,01,212/-	91%
08	Head Mistress	3	19,75,000/-	3	19,75,000/-	100%
09	Medical Officer, Homoeo	1	3,00,000/-	1	3,00,000/-	100%
10	Medical Officer-GHD Meenja	1	3,00,000/-	1	3,00,000/-	100%
11	Veterinary Surgeon	2	6,67,200/-	2	8,244/-	1%
12	Total	156	4,36,65,057/-	88	1,73,39,859/-	40%

For the year 2016-17, a total number of 156 projects were approved by DPC. Out of this 88 numbers were implemented during 2016-17 which is only 40% of the total numbers. In the case of public works, the number of projects have to be implemented was 105, out of which only 45 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.

1-7 own fund

There was a slender 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
------	---------------	-----------	------------	------------

	2015-16	2016-17		(+)/(-)
Tax revenue	21,94,177	31,48,420	(+)9,54,243	(+)43.48%
Non-tax-revenue	4,64,938	3,66,224	(-)98,714	(-)21.23%
Other Revenue	1,54,659	62,616	(-)92,043	(-)59.51%
Total	28,13,774	35,77,260	(+)7,63,486	(+)27.13%

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	25,200.00	15
Agriculture Labour Pension	15,35,050.00	158
Widow pension	86,46,830.00	719
National Old Age Pension	1,03,17,675.00	809
Special Disabled Pension	20,99,220.00	209
Pension for unmarried women above 50 years	1,92,710.00	17
Financial help for widow's daughter's marriage	6,90,000.00	23

1-9 Cash verification.

The verification of cash balance as required under Section 6(4) of the Kerala Local Fund Audit Act, 1994 was conducted on 23.06.2017, at 3.30 pm, in the presence of the accountant and the Secretary. The cash balance of was Rs.361/- as per the records. The physical presence of Rs.361/- was ensured in the verification.

1-10 Details of other audits conducted.

Audit	Date of last audit	Period of Audit	Date of receipt of the report

Performance Audit	28.06.2017	04/2017 to 5/2017	06.05.2017
Audit of the Accountant General	07.12.2015 to 22.12.2015	2010-11 to 2014-2015	03.02.2016

1-11 Mahathma Gandhi NREGA

Panchayat : Puthige					
As on 03-07-2017					
I Job Card					
Total No. of Job Cards issued	2,501				
Total No. of Workers	3,787				
Total No. of Active Job Cards	1,770				
Total No. of Active Workers	2,359				
(i)S.C. worker against active workers[%]	6.15				
(ii)S.T. worker against active workers[%]	1.74				
II Progress	Financial year 2017-2018	Financial year 2016-2017	Financial year 2015-2016	Financial year 2014-2015	Financial year 2013-2014
Approved Labour	0	0	0	0	0

Budget					
Labour days Generated so far	4,077	97,592	1,03,804	91,487	1,13,020
S.C.Labour days % as of total persondays	9.42	7.45	6.7	8.74	6.98
S.T. Labour days % as of total labour days	0.86	1.77	1.44	2.03	1.47
Women Labour days out of Total (%)	89.01	83.84	83.9	88.1	81.09
Average days of employment provided per Household	9.12	62.16	68.7	70.16	78.11
Average Wage rate per day per person(Rs.)	260.51	242.47	229.3	213.13	179.98
Total No of Households completed 100 Days of Wage Employment	0	224	402	374	820
Total Households Worked	447	1,570	1,511	1,304	1,447
Total Individuals Worked	478	1,960	1,908	1,561	1,853
Differently abled persons	0	0	0	0	0

worked					
III Works					
Total No. of Works Takenup (New+Spill Over)	51	506	394	383	196
Number of Ongoing Works	51	20	55	59	25
Number of Completed Works	0	486	339	324	171
% of Category B Works	31.37	5.14	8.63	9.4	0
IV Financial Progress					
Total Exp(Rs. in Lakhs.)	11.48	328.53	159.82	243.11	193.79
Wages(Rs. In Lakhs)	9.5	319.32	155.34	234.64	183.39
Material and skilled Wages(Rs. In Lakhs)	0.07	0.22	0	0.39	4
Material(%)	0.75	0.07	0	0.17	2.13
Total Adm Expenditure (Rs. in Lakhs.)	1.9	8.99	4.48	8.08	6.41
Admin Exp(%)	16.57	2.74	2.8	3.33	3.31
Liability (Wages) (Rs. in Lakhs.)	1.17	0.04	0	0.04	0.23
Average Cost Per Day Per Person(In	307.32	251.9	233.61	222.4	187.76

Rs.)					
% of Total Expenditure through EFMS	100	100	99.98	96.67	46.47
% payments generated within 15 days	100	36.25	9.48	12.81	29.38

Source- Website of the MGNREGA

1. The number of active job cards among the total job cards issued accounts for 70.63% , and the percentage of active workers on the total number of workers registered is 62.29% only. These percentages shows that the participation of the workers is moderate only. Active participation of the workers have to be ensured in future. The participation of S.C, S.T, Women and other weaker sections have to be increased.
2. When compared with 2015-16, the labour days generated during 2016-17 is low. Projects which could provide sufficient number of labour days of labour have to be undertaken in future.
3. Payments have to be generated within 15 days of closure of the NMRs and possibilities of payment of delay compensation have to be avoided.

ഭാഗം-2

വരവു കണക്കുകളിന്മേലുള്ള 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.(M.S.) No. 210/2013/L.S.G.D. dt. 04-06-2013, an amount of Rs 500/ per 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	Property Tax current 2016-2017	Total
1	India Telecom	12.85m ²	20,241/-	6,747/-	26,988/-

	infra limited.				
2	Indus Towers Ltd.	28.4m ²	44,730/-	14,910/-	59,640/-
3	Bharati Airtel Ltd.	15.54m ²	27,876/-	9,791/-	37,667/-
4	Indus Tower Ltd.	28.4m ²	35,885/-	14,910/-	50,795/-
5	Projectus	6m ²	11,312/-	3,780/-/-	15,092/-
Total			1,40,044/-	50,138/-	1,90,182/-

A total amount of Rs 1,90,182/-(Arrear 1,40,044/- and current 50,138/-) is pending collection under the head of property tax during the year 2016-2017. An audit enquiry vide no. 01/2017 dt. 30-06-2017 was served to the secretary and replied that action will be taken to collect the amount. So early 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 Bitumen of grade VG-30 used- rate for bitumen of grade VG-10 allowed- loss

On verification of public work bills, it was noticed that the panchayat has sustained loss of funds due to the laxity in the supervision of two road tarring/ re-tarring works. Though bitumen of grade VG-10 were to be used for these works as per the estimates, the convenors of the works actually purchased and used VG-30 grade bitumen. The rate of VG-10 bitumen as per DSR 2014 was Rs.50,600/MT, which was adopted for the estimate preparation. But, the rate of VG-30 grade bitumen as per DSR 2014 is Rs.40,100/MT only. The engineers who supervised these works have recorded that the items as per the estimates were executed by the convenors, but the records furnished by the convenors shows that they have purchased and used bitumen of grade VG-30 only. Hence, it is clear that the works were executed by deviating from the specifications in the estimate and there was laxity in the supervision of the works.

As per the estimates, the rates of all the three items which require bitumen viz, Tack coat (code 16.30.1, 2cm chipping carpet (code 16.32.1), Seal coat (code 16.41) were seen arrived at providing bitumen of grade VG-10, the DSR rate of which was Rs. 50,600/MT. But the convenors of these works actually purchased and used bitumen of grade VG-30, the DSR rate of which was Rs.40,100/MT only. Hence, it is clear that panchayat has made payment for an unused material as against a cheaper material actually used. Hence the rate should have been limited by excluding the rate of VG-10 bitumen and adding the rate of VG-30 bitumen.

The details of admissible rate for Tack coat (code 16.30.1, 2 cm chipping carpet (code 16.32.1), Seal coat (code 16.41) are worked out below-

16.30.1- Providing and applying Tack coat using bitumen of VG 10 Grade on WBM @ 0.75Kg/sqm-

Details for 100 sqm

Code	Description	Admitted rate				Admissible rate			
		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	41,000	0.075	3,075
16.30.1	Total of all 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
	With Cost Index 1.3048				6,096.78				5,147.93
	Hence for 1 sqm				60.97				51.48

16.32.1- 2cm premix carpet surfacing with VG-10 grade bitumen

Details for 100 sqm

Code	Description	അനുവദിച്ച നിരക്ക്				അനുവദിക്കാവുന്ന നിരക്ക്			
		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	41,000	0.144	5904
16.41	Total of all other items in 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
	With Cost Index 1.3048				19,656.81				17,835.05
	Hence for 1 sqm				196.57				178..35

16.41- Providing and laying seal coat

Details for 100 sqm

Code	Description	Admitted rate				Admissible rate			
		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	41,000	0.098	4018
16.41	Total of all other items in code 16.41				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
	With Cost Index 1.3048				11,388.13				10,148.69
	Hence for 1 sqm				113.87				101.49

Sl no	Code, Item	Admitted rate	Admissible 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	16.32.1- 2cm premix carpet surfacing with VG-10 grade bitumen	196.57/sqm	178.35/sqm
3	16.41- Providing and laying seal coat	113.87/sqm	101.49/sqm

The details of loss sustained to the panchayat are furnished below-

Sl no	Details of the works	Admitted value					Admissible value					Excess
		Item	code	quantity	Rate	Value	Item	code	quantity	Rate	Value	

1	Project No. 97/17- Kattathadka- Kakkeppady road tarring	6	16.30.1	450 sqm	60.97/ sqm	27,436.50	6	16.30.1	450 sqm	51.48/ sqm	23,166	
	Convenor- Suresh D. Shetty											
	Bill no.19/16-17 date 27.03.2017- 1,50,000											
	Bill no.20/16-17 date 27.03.2017- 1,50,000	7	16.32.1	450 sqm	196.57/ sqm	88,456.50	7	16.32.1	450 sqm	178.35/ sqm	80,257.50	
	Estimate - DSR 2014, with cost index- 1.3048 and without CPOH- Amt- 3,00,000											
Details of bitumen purchased												
Bill no. & Date- 14478/ 21.04.2016, SIDCO, kasaragod												
Grade of the bitumen- VG-30	8	16.41	450 sqm	113.87/ sqm	51,241.50	8	16.41	450 sqm	101.49/ sqm	45,670.50		
Quantity- 1.560 MT												
Amount - 53,910												
M.book. No.-52/15-16												
	Total				1,67,134.50					1,49,094		
	Excess											18,041

2	Project Nio. 94/17- Thalamogar paappiyar road tarring	6	16.30.1	126 sqm	60.97/ sqm	7,682.22	6	16.30.1	126 sqm	51.48/ sqm	6,486.48
	Convenor- Lokesh Shetty										
	Bill no.17/16-17 date 27.03.2017- 98,000	7	16.32.1	126 sqm	196.57/ sqm	24,767.82	7	16.32.1	126 sqm	178.35/ sqm	22,472.10
	Estimate - DSR 2014, with cost index- 1.3048 and without CPOH- Amt- 1,00,000										
	Details of bitumen purchased										
Bill no. & Date- 14496/ 18.05.2016, SIDCO, kasaragod.											
Grade of the bitumen- VG-30	8	16.41	126 sqm	113.87/ sqm	14,347.62	8	16.41	126 sqm	101.49/ sqm	12,787.74	
Quantity- 0.468 MT											
Amount - 16,188											
M.book. No.-57/15-16											
	Total				46,797.66					41,746.32	
	Excess										5,051

Total Excess	23,092
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The loss has to be recovered from the Assistant engineer who supervised the work and the Assistant. Executive Engineer who check measured the measurements in equal share.

3-2 Advance made to oil companies for the purchase of bitumen and emulsion- Rs.1,29,796 Remains with the companies as balance

As directed in circular No.75/DA1/2017/LSGD dated 10.02.2017, a sum of Rs.20,37,167 was paid by the Secretary to the oil companies being the advance for the purchase of bitumen and emulsion required for the road works in the panchayat.

A sum of Rs.15,63,515 was paid to M/S. Mangalore refineries & Petrochemicals Ltd, Mangalore, being the advance for 42.588 MT of VG-30 Bitumen and Rs. 4,73,653 was paid to M/S Hindustan Colas Pvt. Ltd, being the advance for the purchase of 4.914 MT of SS1 emulsion and 4.4 MT of RS1 emulsion. These advances were made by the Secretary during the months of march 2017, but these articles were delivered by the companies during April and May 2017. During this period the price of petroleum products were subjected to variations by which the panchayat was able to get these materials at a total cost of Rs.19,07,371. Hence, the advance made by the panchayat to the extent of Rs.1,29,796 is remaining with the oil companies unutilised. (Rs.1,16,965 with Mangalore Refineries and Petrochemicals Ltd. and Rs.12,831 with Hindustan Colas Pvt. Ltd.)

Hence immediate steps may be initiated to recover the pending advance from the oil companies.

3-3 Non-operative bank accounts- needs to be closed

The following bank accounts were found to be non-operative for a long period.

Sl no	Details of the bank account	Details of the last transaction	Balance as on 31.03.2017	remarks
1	Joint account in the name of President and Secretary,	The last transaction took place on	3,91,414	The purpose, Fund and

	Account no. 5000 Angadimogar Service Co-Operative bank	08.12.2004, thereafter only interest accrual took place.		other details are not available
2	Joint account in the name of the Executive Officer and Sri.Ramakrishna, S/O. Mudda, Account No. 976 Mugu Service Co- Operative bank	The last transaction took place on 10.07.1991, thereafter only interest accrual took place.	1,12,901	The purpose, Fund and other details are not available

As these accounts are remaining idle and non-operative since a long period, is not desirable. Hence it is suggested in audit that, these bank accounts may be closed immediately, and the balance amount may be carried over to the own fund account of the panchayat.

3-4 Jalanidhi phase II- project remains incomplete- KRWSA and Supporting organisation exited on february 2016

Jalanidhi Phase II was implimented in the panchayat w.e.f. 07.02.2012 by the KRWSA as SLEC and M/s. Soma as Supporting organisation. As per the agreement in form A2 the project had to be completed within 06.02.2014. The project was not completed on that date and the implimentation continued till february 2016. On verification of the documents, it was noticed that the KRWSA and the Supporting oraganisation exited from the panchayat on 29.02.2016 as per order No. KRWSA/RMPU/PTG/GP/11/11 dated 29.02.2016 of the Regional Project Director of Jalanidhi.

46 nos of drinking water schemes and other components were implimented in the panchayat under jalanidhi. The total expenditure made till february 2016 was Rs.8,05,50,237. On verification it was noticed that two nos of drinking water projects were still remaining incomplete on the date of exit.

Kunhipadavu Malaraya Scheme and Mugu Jalavitharana Padhatthi were the incomplete projects at the time of exit and these projects are still remaining incomplete as on the date of audit. An amount of Rs. 1,14,720 is pending to be paid to Kunhipadav Malaraya Scheme and an amount of Rs. 2,73,605 is pending to be paid to Mugu beneficiary group.

The regional Project Director of Jalanidhi in his order of exit (No.KRWSA/RMPU /PTG/GP/11/11 dated 29.02.2016) has stated that the Secretary of the Grama panchayat in his

letter dated 20.09.2015 (No.A1/3952/2015) informed that payment to these Beneficiary Groups are pending due to the prevailing vigilance cases in these projects and the payments will be released as per court order settling the case, but such a letter was not produced for verification to Audit. The details of these vigilance cases were also not produced to audit.

The KRWSA and the SO were supposed to be exited from the panchayat on proper completion and settlement of all sorts of claims under the project. But, here, the KRWSA and SO have exited leaving claims and without clearing the formalities. As such, though the project was stated to be completed, the bank account of Jananidhi project carries a balance of Rs.6,07,400 as on 31.03.2017. As the exit was improper, the panchayat was left with the burden of two vigilance cases and a claim of Rs.3,88,325 against the panchayat.

In these circumstances the matter is brought to the attention of the panchayat committee. The present status of the cases have to be inquired into and all the possible measures to settle the payments and closure of the project at the earliest may be taken.

3-5 Rs.72.71 lakhs pending payment in projects under Mahatmagandhi National Rural Employment Guarantee Act

Huge pendency has been noticed in the payment of wages to the workers in the projects under Mahatma Gandhi National Rural Employment Guarantee Act. till 31.03.2017, an amount of Rs.72,71,570 under 940 FTOs were seen pending for payment. The payment for works undertaken during the period from 24.12.2016 to 31.03.2017 were seen pending.

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

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

3-6 Street light charges paid-joint verification not conducted

Implementing Officer: Secretary

An amount of Rs 56,276/- was paid to K.S.E.B. during 2016-17 towards the charges of street light. But the joint verification of street lights on the number of street lights illuminating in the panchayat area, the types of bulbs used for illumination, electricity required for each types of bulbs etc. has not been done by Grama Panchayat and K.S.E.B. authorities to fix the monthly electricity charge of the street lights. So a joint verification is to be done by the Panchayat and electricity board to fix the actual monthly electricity charge of the street light.

3-7 Vegetable Cultivation Project -defects

An amount of Rs 2,10,000 was withdrawn from the treasury by the Agricultural officer, vide Bill No. 3/2016-17 dt. 07-03-2017 and distributed to 85 beneficiaries being the subsidy for vegetable cultivation (Project No.S0.78/17). The following defects are noticed in the documents of the project produced for audit.

a) The total project cost was 2,62,000. Out of this 2,10,000 was Development Fund and 52,000 was beneficiary contribution. But, evidences for the expenditure of Rs 2,62,000 including beneficiary share of Rs 52,000 were not produced for verification in audit. Development fund is only spent for the implementation of the project. Only the applications of the beneficiaries with land tax receipt produced for audit. Vouchers supporting the total expenditure incurred by the individual beneficiaries were not produced for verification in audit.

b) The following beneficiaries not produced the land tax receipt.

1) Pakkeera Poojary, Navoor.

2) Vishwanatha Kemmannu

c) Abdul Rahiman, s/o Mammu, Nattikunnu was paid Rs 8,000 being the subsidy. The land tax receipt produced by him belongs to Ismail s/o Hassainar.

Due to the above irregularities the amount paid Rs.2,10,000 is held under objection.

(Audit Enquiry No.2/dt. 23-07-17)

3-8 Purchase of Air conditioner-Agreement not executed-

(Project No. SO.188/17)

An amount of Rs. 62,000 was withdrawn from treasury by Medical Officer, PHC, vide Bill No.14/16-17 dated 29-03-2017 and paid to National Radio Electronics Company, Kasaragod, being the cost of Air Conditioner purchased for P.H.C. Puthige. But agreement has not been executed with National Radio Electronics Company, Kasaragod. Therefore the amount paid

Rs.62,000 is held under objection.

(Audit Enquiry No.3/dt 23-07-2017)

3-9 Utilisation Certificate not produced- amount paid objected

Utilisation certificate in respect of the following payments were not produced for verification in audit. Therefore the amount paid is held under objection.Details are given below.

Impl.Officer	Bill No/date	Amount	Particulars of Payment
Village Extention Officer	4/2016-17dt. 04-12-2016	60,000	Proj.No. 24/2017 I.A.Y. Previous year share(S.C.P.) paid to Secretary,Manjeswara Block Panchayat
-do-	16/2016-17dt. 08-03-2017	1,30,000	Proj.No.23/2017P.M.A.Y.(T.S.P.) share paid to Secretary,Manjeswara Block Panchayat
-do-	17/2016-17dt. 08-03-2017	1,80,000	Proj.No. 22/2017 PMAY(General) share paid to Secretary,Manjeswara Block Panchayat
Secretary	35/16-17 dt.31-03-2017	2,00,000	Paid to Asst.Engineer KSEB Kumbala (Total Electrification Project)
Asst.Secretary	3/16-17 dt.31-03-2017	31,403 S.C.P.	Extention of Electric line in Nelligudde S.C. Colony P. No. S.O 207/17
-do-	4/16-17dt 31-03-2017	1,42,345 S.C.P.	Electric line in Mundithadka S.C.ColonyProj.No.S.O.44/17
	Total	7,43,748	

(Audit Enquiry No. 4 /dt. 03-07-2017)

3-10 Purchase of Homoeo medicine- medicines not received

Project no.8/2016-17-Purchase of Homoeo medicines

Fund- Maintenance Fund (non-road)- Rs.3,00,000

Implimenting Officer- Medical Officer, Govt.Model Homoeo Dispensary, Naimarmoola, Chengala Gramapanchayat (Entrusted with the implimentation by the DMO, Homoeo, vide order No.1246/E2/2015 dated 10.08.2016)

An advance of Rs.3,00,000 was made by the implementing Officer, vide bill no.01/2017 dated 18.01.2017 for the purchase of Homeo medicines for the NRHM Homoeo dispensary at Seethangoli. The advance was made to Kerala State Homeopathic Co-operative Pharmacy Ltd., Alappuzha. Even though the advance was made on 18.01.2017, the medicines are not supplied to the dispensary. Though the amount has been booked as expenditure as per the Annual Financial Statements of the panchayat, the benefit of the expenditure has not been received to the people of the panchayat. Hence, the expenditure cannot be rated as fruitful. Hence, expenditure is objected in audit.

Immediate steps may be initiated to get the medicines from HOMCO and to bring to the stock of the dispensary.

3-11 Purchase of Medicine to Govt. Ayurveda Dispensary-Not fully supplied

On verification of the projects implemented by the Medical Officer, GAD, Dharmathadka, it is seen that an amount of Rs. 3,00,000/- was withdrawn from the Treasury vide Bill No. 34/16-17 and paid to the Marketing Manager, Oushadhi Periyaram, for the supply of medicine. But the Marketing Manager, Oushadi, Periyaram has supplied medicines for the amount of Rs. 2,94,746/- only as detailed below. Medicine for the balance amount of Rs.5,254/- has not been not supplied till date of audit.

Invoice No. &Date	Medicine Supplied
2076/N/2016-17 dt. 26-12-2016	1,63,341/-
3052/N/2016-17 dt.23-02-2017	32,081/-
3107/N/2016-17 dt.28-02-2017	25,862/-
3673/N/2016-17 dt.31.03.2017	31,802/-
3319/N/2016-17 dt.14-03-2017	27,636/-
9002005 dt.31-05-2017	14,024/-
Total	2,94,746/-

Necessary steps may be taken to obtain the balance medicine immediately and intimated to audit.

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.

Name of Institution from which the fund received.	Amount.	Name of project.	Expenditure.	Balance.
BlockPanchayat, Manjeshwara	50,000/-	Palliative Care	Nil	50,000/-
District Panchayat,Kasaragod	3,00,000/-	Cooliecharge for paddy cultivation		3,00,000/-
District Panchayat,Kasaragod	1,50,000/-	Coolie charge for paddy cultivation	1,50,000/-	Nil

4-2 Deposits made with other agencies/LSGIs

Expenditure made for deposit works are shown below.

Imlementing Agency.	Name of work.	Voucher No/ Cheque No.	Amount deposited.	Amount expended.	Balance.
Kerala State	Nelligudde-S.C.	Online	31,403/-	Nil	31,403/-

Electricity Board.	colony Line Extention	Transfer			
Kerala State Electricity Board.	Mundyathadka S.C. colony line Extension	Online Transfer	1,42,345/-	Nil	31,403
Kerala State Electricity Board.	Electrification	Online Transfer	2,00,000/-	NIL	2,00,000/-

4-3 Details of mobilisation advances made

NIL.

4-4 Loan/loan repayment

Nil.

4-5 Investments/Fixed deposits

NIL.

4-6 Audit Recovery

An amount of Rs-30,785/-/ 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.
2007-2008	3(3)	1,054/-	Sidhy.P, Assistant Engineer	Rt.11608100351 dt.28.04.2016
2011-2012	3(2)	6,084/-	Radhakrishna Rai, Convenor	Rt.11608100367 dt.29.04.2016
2012-2013, 2013-2014	3(7)	6,752/-	Vishnu.R, Assistant Engineer	Rt.11608103506 dt.20.01.2017
2012-2013, 2013-2014	3(2)	16,895/-	Sri.ThimmaKudiya, Assistant Engineer	Rt.90189100090 dt.18.02.2017

4-7 Details of paragraphs included in the

Consolidated Audit Report

Nil.

4-8 Review of Audit

A- Concise Details.

Total Receipts for the year 2016-17	₹ 7,79,48,194
Total Payments for the year 2016-17	₹ 7,53,27,632
Loss in receipts	nil
Loss in expenditure/ amount disallowed in audit	23,092
Amount objected in audit	13,15,748

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

Para No.	Amount.	Name and designation of the officer responsible.
3-1	23,092	Sri. Thimma Kudiya, Assistant Engineer- Rs.11,546 Sri.Valsan Padinharepurayil, Asst.Exe.Eng, Manjeswara Block Panchayat- Rs.11,546

Details of amount objected in Audit:

Para No.	Amount.	Name and designation of the officer responsible.
3-7	2,10,000	Sri.Ananda, Agriculture Officer
3-8	62,000	Sri.Dr.Tito.S.R, Medical Officer
3-9	7,43,748	Rs.3,70,000- Village Extension Officer Rs.2,00,000- Sri. A.Damodaran, Secretary Rs.1,73,748- Smt.Baby.A, Assistant Secretary

3-10	3,00,000	Smt.Dr.Sheeba.M.S, Medical Officer
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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.

Name and designation	Official Address at the time of Audit	Permanent address
Sri.Thimma Kudiya.O, Assistant Engineer	Assistant Engineer, Mangalpady Grama panchayat	Ottepadav House, Beripadav, Kasaragod District
Sri. Valsan Padinharepurayil, Assistant Executive Engineer	Assistant Executive Engineer, Manjeswara Block Panchayat	Near Mahavishnu Temple, Pallikkunnu, Kannur District

4-9 Previous 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	23

	Dated:01.09.08/29.01.09	
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 05.03.13/27.03.13	6
2011-12	LF.KSD4/814/13 Dated 05.03.13/06.06.2014	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
2015-16	No.KSA/KSD5/1269/16 dated 22.12.2016	13

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

അനുബന്ധം 1

AUDIT CERTIFICATE

No. KSA-KSD-5/795 /2017

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

E-mail:- doksd.ksad@kerala.gov.in
[Phone : 0499 4256690.](tel:04994256690)

Dated :17.07.2017.

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

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

നം. കെ.എസ്.എ/കെ.എസ്.ഡി-5/795 /2017.

കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്,
ജില്ലാ ഓഡിറ്റ് കാര്യാലയം, കാസറഗോഡ്.

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

തീയതി.17.07.2017.

ഓഡിറ്റ് സാക്ഷ്യപത്രം

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

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

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