



കേരള സർക്കാർ

KERALA STATE AUDIT DEPARTMENT

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AUDIT REPORT
ON THE ACCOUNTS OF
PUTHIGE GRAMA PANCHAYAT
For the year 2017-2018

District Audit Office, Kasaragod.

Phone :04994256690

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

(Registered with acknowledgement)

No. KSA.KSD-5/3/2019.

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

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

Phone :04994256690

DATED: 10.01.2019.

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 2017-2018 issued -regarding.

As required in under Section 13 of Kerala Local Fund Audit Act,1994, Rule 18 of Kerala Local Fund Audit Rules 1996 and section 215 (4) of Kerala Panchayat Raj Act 1994, I forward herewith the Audit Report on the accounts of Puthige Grama Panchayat for the financial year 2017-2018 for fervor of further necessary actions as required under Rule 23 (1) of Kerala Local Fund Audit Rules, 1996.

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

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

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

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

Yours faithfully,

Deputy Director,

District Audit Office, Kasaragod.

Copy to :

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

No. KSA.KSD-5/3/2019 Dated: 10.01.2019.

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

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

The accounts of receipts and payments of the Puthige Grama Panchayat, in Kasaragod district, for the financial year 2017-2018 was subjected to Audit. Development fund received, Fund for maintenance, Centrally Sponsored Funds and various departmental allocations were also audited. The cash receipts and remittances for the period from 25.06.2017 to 03.12.2018 were verified in audit and withdrawals from various accounts were verified from 01.04.2017 to 31.03.2018.

The defects noticed in audit have been brought to the notice of the Panchayat through Audit Enquiries. Out of 5 Audit Enquiries served replies to 1 Enquiry were received. On the basis of the reply to the Audit Enquiries and the discussion in the Exit Conference only important observations are incorporated in this Report. The follow up actions on the Audit Enquiries not included in the Audit Report has also to be take by the Panchayat.

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

(A). Details of Audit Conducted.

Name and Designation of the Officer who conducted the audit	Sri. B.Mahesha, Deputy Director, Kerala State Audit Department.
Time taken for audit	04.12.2018 to 13.12.2018.
Name and designation of auditors who conducted the audit	Sri. Gopalakrishna Naik, Audit Officer.
	Sri. Vinoth Kumar. C, Audit Officer.
	Sri. Yadava Kumara. C.H, Assistant Audit Officer.
	Sri. Janardanan. C, Senior Grade Auditor.

(B). Executive Authorities.

President	Smt. Aruna. J.R.	01.04.2017 to 31.03.2018
Secretary	Sri. A.Damodaran	01.04.2017 to 29.01.2018FN
	Sri. Hareesh.K	29.01.2018 to 31.03.2018

Implementing Officers.

Designation	Name of the Officers	Period
Assistant Secretary	Smt. A.Baby.	01.04.2017 to 18.04.2017
	Smt. Geethakumari.P	19.04.2017 to 31.03.2018
Assistant Engineer	Smt. Madhu	01.04.2017 to 14.06.2017FN
	Sri.Rahul R	14.06.2017 to 31.03.2018
Agriculture Officer	Sri.Ananda.K	01.04.2017to 24.10.2017FN
	Sri.Sainudheen.K	24.10.2017 to 15.12.2017FN
	Smt.Bindu George	15.12.2017 to 31.03.2018
Village Extension Officer	Sri.Sunil.R	01.04.2017 to 31.03.2018
I.C.D.S Supervisor.	Smt. Karthiyayani.A	01.04.2017 to 31.03.2018
Head Master	Smt.Baby sabitha	01.04.2017 to 31.03.2018
Medical Officer (Allopathy)	Dr.Tito.S.R	01.04.2017 to 27.07.2017FN
	Dr.Gopalakrishna	27.07.2017 to 24.08.2017 FN
	Dr.Rekha.S	24.08.2017 to 31.03.2018
Medical Officer (Ayurveda).	Dr.Seetharathna.M	01.04.2017 to 31.03.2018
Veterinary Surgeon.	Dr. Manju.S	01.04.2017 to 21.01.2018
	Dr. Jisha K James	22.01.2018 to 31.03.2018

Diary Farm Instractor	Smt. Usha.K	01.04.2017 to 31.03.2018
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പൊതു അനുബന്ധം**1-1 Budget.**

The budget for the year 2017-2018 was approved by the Panchayat Committee as per resolution No.51/2017 dated 29.03.2017. The anticipated receipts and payments as per the budget were as follows.

Opening Balance	₹ 40,34,991
Anticipated Receipts	₹ 11,70,71,500
Total	₹ 12,11,06,491
Anticipated Payments	₹ 11,43,71,000
Closing Balance	₹ 67,35,491

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

Item	Anticipated(₹)	Actual (₹)	Difference between budget and actuals	
			Excess(₹)	Less(₹)
Opening Balance	40,34,991	1,34,01,715		93,66,724
Receipts	11,70,71,500	5,08,67,222	6,62,04,278	-
Total	12,11,06,491	6,42,68,937	5,68,37,554	-
Payments	11,43,71,000	58,44,38,80	5,59,27,120	-
Closing Balance	67,35,491	58,25,057	9,10,434	-

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

The revised budget for the year 2017-2018 was approved by the Panchayat Committee as per

resolution No.34/2018 dated 26.03.2018.

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

Opening Balance	₹43,58,950
Receipts	₹13,31,27,500
Total	₹13,74,86,450
Payments	₹13,04,27,000
Closing Balance	₹70,59,450

1-2 Annual Financial Statement

The Annual Financial Statement for the year 2017-2018 was submitted to audit on 07.06.2018. The statutory time limit for the submission of A.F.S. to Audit has been complied with by the Panchayat.

1-3 Details of certification of Annual Financial Statement.

Year	Date of certification	Date and Number of the certificate
2017-2018	29.06.2018 & 30.06.2018	KSA.KSD-3/968/2018 dated 10.08.2018

Defects noticed in the AFS are detailed below.

- 1) Receipt and expenditure of Mahatma Gandhi National Rural Employment Guarantee scheme is not agree with A.F.S. As per Schedule I-6 of the Income and Expenditure statement expenditure under MGNREGs is Rs 2,17,57,635/-. But as per the bank book and EFMS statement total expenditure is Rs 2,17,80,898/-. There is a difference of Rs 23,263/-.
- 2) All the existing assets of the Panchayat is not included in the A.F.S. Physical verification of the assets and stock and stores is not done during the close of the financial year.
- 3) Demand register and arrear demand register of property tax is not maintained. Though the integration of Saankhya software and Sanchaya software has completed, the figures shown in the demand, collection and balance statement is not agree with the figures in the A.F.S. In the absence of the demand register and arrear demand register of property tax correctness of the amount collected and the amount pending for collection cannot be verified.
- 4) Time barred cheque with No 43172/11.01.2018 worth Rs 2,950/- is not changed to the head Liability in respect of sales cheque.
- 5) Bank passbook and reconciliation statement of the Account OAP S.B.T. (A/c No. 570537405510) is not produced for verification.
- 6) Bank passbook and reconciliation statement of e payment Account at SBI is not produced for verification.
- 7) Total allotment under Development Fund (T.S.P.) for the year 2017-18 is Rs 23,59,873/-, but in the A.F.S. receipt under the Development Fund (T.S.P.) is Rs 24,58,884/-. There is an excess expenditure of Rs 99,011/-.
- 8) Total allotment under Central Finance Commission grant for the year 2017-18 is Rs 66,03,040/-, but in the A.F.S. receipt under Central Finance Commission is Rs 71,93,670/-. There is an excess expenditure of Rs 5,90,630/-.

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

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

Opening balance	₹1,34,01,715
Receipts	₹5,08,67,222
Total	₹6,42,68,937
Payments	₹5,84,43,880
Closing Balance	₹58,25,057

1-5 Utilization of Fund

Fund	Opening balance(₹)	Receipts(₹)	Total(₹)	Payments(₹)	Closing Balance**(₹)	Percentage of utilization
1	2	3	4	5	6	7
Development Fund – General (As per A C R)	0	1,27,12,000	1,27,12,000	1,12,23,242	14,88,758	88.29
Development Fund- SCP (As per A C R)	0	36,58,783	36,58,783	32,88,050	3,70,733	89.86
Development Fund – TSP (As per A C R)	0	23,59,873	23,59,873	24,58,884	- 99,011	100
CFC Grant (As per A C R)	0	66,03,040	66,03,040	71,93,670	-5,90,630	100
Performance Grant Under KLGSDP (As per A C R)	0	39,70,355	39,70,355	30,47,723	9,22,632	76.76
Maintenance Fund- Road (As per A C R)	0	54,03,355	54,03,355	49,34,999	4,68,356	91.33
Maintenance Fund – Non-Road (As per A C R)	0	29,71,595	29,71,595	25,93,040	3,78,555	87.26
Literacy (KGB Ac No 5461)	4,16,375	98,917	5,15,292	1,43,720	3,71,572	-

Distress Rilief Fund (KGB Ac No 10999)		0	0	0	0	0	-
M.G.N.R. E.G.S	Wages	0	2,09,99,695	2,09,99,695	2,09,99,695	0	-
	Administrative Expences(KGB Ac No 7773)	83,851	6,81,013	7,64,864	6,60,855	1,04,009	-
Hariyali (KGB Ac No 13008)		11,870	480	12,350	0	12,350	-
MP Fund (SBI Ac No 4251)		3,106	115	3,221	178	3,043	-
SSA (KGB Ac No 7652)		12,897	522	13,419	0	13,419	-
Joint Venture	Block Panchayat	0	16,35,713	16,35,713	11,25,077	5,10,636	-
	District Panchayat	0	2,20,000	2,20,000	2,20,000	0	-
Unemployment allowance		0	7,320	7,320	7,320	0	-
Financial help to widows daughters marriage		0	2,70,000	2,70,000	2,70,000	0	-
Paddy insentive		0	3,70,000	3,70,000	3,70,000	0	-
Incentive for 100 days completed MGNREG workers		0	2,24,000	2,24,000	2,24,000	0	-
General Purpose Fund Treasury (Ac No 20)		98,29,493	64,61,873	1,62,91,366	1,52,27,643	10,63,723	-
Own fund Angadimogar SCB (Ac No 365)		18,89,716	60,87,731	79,77,447	55,65,979	24,11,468	-
SBI e-payment		0	26,292	26,292	649	25,643	-
Jalanidhi (KGB Ac No 9629)		6,07,400	24,594	6,31,994	0	6,31,994	-

SC (Housing Angadimogar SCB Ac No 5000)	3,91,414	15,657	4,07,071	0	4,07,071	-
Collector Land (Mugu SCB (Ac No 976)	1,12,901	3,387	1,16,288	0	1,16,288	-
OAP-(SBI Ac No 510)	29,489	0	29,489	0	29,489	-

** The closing figures (Rs 29,39,393/-) on 31.03.2018 under Development Fund (Gen, S.C.P. & T.S.P), KLGSDP, CFC Grant and Maintenance Fund were absorbed into consolidated fund.

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
225	163	0	62	72.44%

Number of abandoned/ incomplete projects: Nil

Details projects implemented by Implementing Officers.

Sl. No.	Name of Implementing Officer	Details of projects to be implemented		Details of projects implemented		Percentage of expenditure
		Number	Amount(₹)	Number	Amount(₹)	
1	Secretary.	15	22,91,230	11	17,68,417	77.18%
2	Assistant Secretary.	10	24,98,500	10	19,71,317	78.90%
3	Assistant Engineer.	157	4,0864,218	103	2,16,54,590	52.99%
4	Agricultural Officer.	7	47,30,130	6	42,94,626	90.79%
5	Village Extension Officer.	9	29,20,000	7	22,62,500	77.48%
6	ICDS Supervisor.	5	25,48,852	5	24,11,806	94.62%
7	Medical Officer-PHC.	9	16,87,698	8	14,66,755	86.91%
8	Medical Officer-	1	3,00,000	1	3,00,000	100%

	Ayurveda.					
9	Head Master.	4	15,45,000	4	15,44,971	99.99%
10	Veterinary Surgen	7	13,00,000	7	5,31,000	40.85%
11	Diary farm Instrector	1	3,00,000	1	3,00,000	100%
	Total	225	6,09,85,628	163	3,85,05,982	63.14%

For the year 2017-18 a total of 225 projects were approved by D.P.C. Out of this 163 projects were implemented during the year, which account for only 72.44% of the total numbers. In the case of public works the number of projects have to be implemented was 157, out of which only 103 projects were implemented. The poor percentage in implementation of projects is brought to notice. The Assistant Engineer has utilized only 53% of the fund year marked. The Assistant Engineer posted in the Panchayat had additional charge of near by Panchayats, which has affected the the percentage of expenditure implementation of projects under public works. Similarly the poor percentage of implementation of projects by Veterinary Surgeon is also brought to notice.

1-7 Mahathma Gandhi NREGS.

During 2017-18, Panchayat has prepared an action plan for the implementation of 552 projects under Mahatma Gandhi National Rural Employment Guarantee Scheme, for a total outlay of ₹ 9,39,38,000/- which include labour component for ₹ 5,63,62,800/- and material component for ₹ 3,75,75,200/- But the panchayat has succeeded to implement only 313 projects with a total expenditure of ₹ 21,09,67,780/- which is only 22.16% of the expected expenditure. Special attention to be given to implement all the projects got approved in the action plan. Financial position of MNREGs is given below.

Item	Opening Balance(₹)	Receipt(₹)	Total(₹)	Expenditure(₹)	Closing Balance(₹)
Administrative expenditure	83,851	6,81,013	7,64,864	6,60,855	1,04,009
Directly given to beneficiaries account	0	21,09,67,780	21,09,67,780	21,09,67,780	0

Rewiew of Mahathma Gandhi NREGS.

Total families registered	2,574
Total number of job cards issued	2,574
No. of S.C. families	154
No. of S.T. families	171
Total number of labour days to be generated	80,595

No. of families completed 100 days job	166	
Total number of projects got approved	552	
Total number of projects implemented	312	
Total expenditure	Projects ₹ 2,10,96,780	₹2,17,57,635
	Admin ₹6,60,855	

1-8 Welfare Pensions.

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

Name of the pension	Amount expended(₹)	No. of Beneficiaries
Unemployment Allowance	7,320	12
Agriculture Workers Pension	18,81,200	154
Widow pension	87,94,300	727
Indira Gandhi National Old Age Pension	1,15,77,200	866
Indira Gandhi National Disabled Pension	25,56,000	209
Pension for unmarried women above 50 years	1,94,800	16
Financial help for widow's daughter's marriage	2,70,000	9

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 04.12.2018, at 2.30 pm, in the presence of the Accountant and the Secretary. The cash balance of 04.12.2018 was ₹ 4,276/- as per the records. The physical presence of ₹ 4,276/- 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	3
6	Clerk	3
7	Office Attendant	1

During the year 2017-2018 post of Accountant was vacant from 25.06.2017 to 09.07.2017 and from 02.11.2017 to 27.12.2017 and one the post of one clerk was for the period from 01.05.2017 to 28.02.2018. These vacancies has badly affected the day to day functioning of the Panchayat Office.

Maintenance of the service book of the employees of the Panchayath is not in order. The revision of pay vide G.O.(P.) No. 7/2016/Fin dated 20.01.2016 of the following employees has not got approval from this department.

1. Sri. Sajeev Kumar.M.B, Clerk.
2. Smt.Anusooya.S.B, Senior Clerk,
3. Sri. A.K.Azeez, Head Clerk.

Smt. Sunila T.V, Office Attendant entered in sevice on 02.07.2018 in Putige Grama Panchayat, but her Service book is not opened till date of audit. The matter is brought to the notice of the secretary.

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

The front office is not functioning properly. At present the post of one clerk and a senior clerk of the panchayat is vacant. The shortage of staff is badly affecting the functioning of the front office. The facilities provided to the public in the front office is limited. Also the front office is arranged in a congested room, which needs modefication.

An exhaustive distribution of work amongst the employees of the institution was seen made on 05.09.2018 as per office Order No. 12/2018. During the year 2017-18 Meeting of the employees of the Panchayat were held on 7 times. The discussion and desition taken on the meeting held on 28.10.2017 9 is not seen recorded in the minutes book. Staff meetings of the employees of the Panchayat may held at least once in every month.

All the accounts of the panchayat is incorporated in the annual financial statement. However some accounts maintained by the panchayat has no transactions. Presidents distress relief fund is maintained for the name sake, during the year no receipt and expenditure is made from this account. Similiarly the bank account for MP Fund (S.B.I. A/c.No. 4251), Collector Land at Mugu S.C.B. (A/c. No. 976) and OAP-(S.B.I. A/c. No. 510) are maintaining for years without any transactions.

The receipt and expenditure of the institution is not reviewed on the basis of the budget proposal. Periodical closing and reconciliation of bank/treasury accounts are done properly. During the year panchayat has achieved only 62.4% tax collection. The rules for procurement of goods and stores are followed by the institution. Accounting of the assets created to the asset register is not done properly.

The standing committees of the Panchayat do met regularly. The details of discussions, opinions and decisions taken are entered in the minutes books. During the year 2017-2018, Finance standing committee met 14 times, the Welfare standing committee met 15 times, development standing committee met 14 times and health and the standing committee for education met 14 times.

1-11 Details of other audits conducted.

Audit	Date of last audit	Period of Audit	No & date of the report
Performance Audit	24.05.2018	May 2018	No PAU1 PAT2/1/ 160/2018 dated 24.05.2018

Audit of the Accountant General	07.12.2015 to 22.12.2015	to	2010-11 to 2014-15	to	No.LBA(HQ)V/8A-2362/15-16/75 dated 20.01.2016
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1-12 Own fund.

There was a hike of 10.29%, in the own revenue of the panchayat when compared to the revenue of the the previous year, as detailed below.

Item	Previous year	This year	Difference	Percentage (+)/(-)
Tax revenue	₹31,48,420	₹34,13,528	(+) 2,65,108	(+) 7.76
Non tax revenue	₹3,66,224	₹5,16,602	(+) 1,50,378	(+) 29.10
Other Revenue	₹62,616	₹57,528	(-) 5,088	(-) 8.84
Total	₹35,77,260	₹39,87,658	(+) 410,398	(+) 10.29

ഭാഗം-2

വരവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

2-1 Telecommunication Towers-Property Tax not collected

The property tax levied on the following tower 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. dated 04.06.2013,an amount of Rs.500/-per m2 should be levied as maximum property tax for one year on telecommunication towers. Details are given below.

Sl. no.	Service provider	Floor area(sq.mts)	Property tax arrear	Property tax current	Total
1.	India Telecom infra limited	12.85m2	₹32,384	₹8,096	₹40,480
		Total	₹32,384	₹8,096	₹40,480

A total amount of Rs.40,480/-(Arrear Rs.32,384/- and Current Rs.8,096/-) is pending collection under the head of property tax during the year 2017-18. So early action may be initiated to collect

the pending of property tax from the Telecommunication Tower company and intimated to audit.

2-2 Profession Tax-institution Register not maintained

During the period 2017-18, 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 may be produced to the audit verification.

2-3 D&O license fees - Traders Register not Prepared

As per Kerala Panchayat Raj Act,1998 (Keeping records and issue of copies) Rule 3, Grama panchayat should prepare a list of traders including all the trading institutions functioning within the panchayat area. But panchayat has not maintained such a register. Because of the non maintenance of traders register, details of shops functioning in the panchayat area, whether licence fee has been collected or not able to verify in audit. Panchayat administration committee has to initiate immediate action in this regard.

ഭാഗം-3

ചെലവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

3-1 Projects were not implemented timely- ₹ 29.39 Lakhs lapsed during the year 2017-18.

During the year 2017-2018, as detailed below, a total sum of ₹ 3,76,79,001/- was allotted to the Grama Panchayt by the State Government under Development fund, Maintenance grant, World bank aid and Finance commission grant for carrying out the developmental activities effectively. Out of the earmarked fund sanctioned to the panchayat, ₹ 3,47,39,608/- was spent by the institution during the year and the unspent balance of ₹ 29,39,393/- lapsed during the close of the financial year.

Fund	Allotted(₹)	Spent(₹)	Unspent balance(₹)	Percentage of utilization
Development Fund – General	1,27,12,000	1,12,23,242	14,88,758	88.29%
Development Fund- SCP	36,58,783	32,88,050	3,70,733	89.86%

Development Fund – TSP	23,59,873	24,58,884	- 99,011	100%
CFC Grant	66,03,040	71,93,670	-5,90,630	100%
Performance Grant Under KLGSDP	39,70,355	30,47,723	9,22,632	76.76%
Maintenance Fund- Road	54,03,355	49,34,999	4,68,356	91.33%
Maintenance Fund – Non-Road	29,71,595	25,93,040	3,78,555	87.26%
Total	3,76,79,001	3,47,39,608	29,39,393	92.19%

Total number of projects approved for the year 2017-18 was 225, out of this 163 projects were implemented during the year, which account for only 72.44% of the total numbers. In the case of public works the number of projects have to be implemented was 157, out of which only 103 projects were implemented. As per the approved project a sum of ₹ 4,08,64,218/-was earmarked for the implementation of public works, but the actual expenditure in this field was only ₹ 2,16,54,590/-. The poor percentage in (52.99%) in expenditure by the Assistant Engineer is brought to notice. The Assistant Engineers posted in the Panchayat had additional charge of near by Panchayats, which has affected the the percentage of implementation of projects under public works. The poor percentage of implementation of projects by Veterinary Surgeon (40.85%)was another factor which bring down the percentage in expenditure and ultimately lead into the lapse of fund.

The lapse in implementation of projects timely has resulted in to the lapse fund sanctioned for the development of basic infrastructure of the panchayat. All the projects to be implemented by the panchayat are coming from the Gramasabha. These projects are submitted to the panchayat for fulfilling the basic needs of the public. The lapse in executing the basic needs of public may lead them to turn around the developmental programmes of the panchayat and Gramasabha. Hence, action may be initiated to utilize the entire amount sanctioned to this year with the co-operation of Gramasabha, working groups, implementing officers employees of the panchayat and the standing committees of the panchayat.

3-2 Finishing works of Panchayat additional room-Excess amount paid.

Implementing Officer: Assistant Engineer.

Name of work.	Finishing work for panchayat additional room
Project No.	SO. 160/18
Estimate	₹3,75,000/- (World Bank aid)
Name of contractor	K.A. Abdul Rahiman.

Quated rate	Below 0.01% of estimae amount	
Agreement No	01/AE/LSGD/PTG/2016-17 dated 18.06.2016	
M book No	414/2016-17 and 429/2016-17	
Total Value of work done	₹ 2,72,855/-	
Amount paid to the contractor.	₹ 2,70,126/-	Try Bill No 66/2016-17 dt. 29.04.2017 (Q Bill with gross amount 2,86,499/-)

Contractor of the work was paid a sum of Rs 2,70,126/- as detailed below.

Total Value of work done	₹ 2,72,855/-
Add (VAT@ 4% ₹ 10,915/- and KCWWF @ 1% ₹ 2,729/-)	₹ 13,644/-
Gross amount drawn from Treasury	₹ 2,86,499/-
Less (IT ₹ 2,729/- VAT 10,915/- and KCWWF ₹ 2,729/-)	₹ 16,373/-
Net amount paid	₹ 2,70,126/-

This work was executed through tender. In the case of work exected the statutory recoveries have to be borne by the contractor. But in this work the amount for paying tax was also drawn from treasury, which is irregular. Hence the admissible amount payable to the contractor is as follows.

Total Value of work done	₹ 2,72,855/-
Less tender below @ 0.01%	₹ 27/-
Less taxes already recovered	₹ 16,373/-
Amount payable to the contractor	₹ 2,56,455/-
Amount paid to the contractor	₹ 2,70,126/-
Excess amount paid	₹ 13,671/-

Excess payment made amounting to ₹ 13,671/- needs to be recovered from the assistant engineer who prepared the final bill.

3-3 Drinking water scheme- borewell dug found dry- cost of casing pipe paid to the contractor- loss

Project No.SO 204/18- DWS to PHC puthige

Fund- Rs. 200000 (Maintenance fund non road)

Name of Contractor Sri. Abdul Rahiman K

Agreement No - 42/AE/LSGD/17-18 dated 22.02.2018

Amount Paid to the Contractor - Rs. 144662

(Try bill No 122/17-18 dated 24/03/18)

M Book No : 797/17

A borewell was dug for arranging water for the Primary Health Centre, Puthige, as a part of Drinking Water Scheme at PHC Puthige. But, the borewell was found to be dry and was refilled instantly. But, on verification of the Mbook, it was found that along with the digging charges, Rs. 26,221 was also paid to the contractor being the charge of Supply and erection of 180mm(6kg/cm²) or above dia ISI marked PVC casing pipes along with Rs. 199.78, being the Cost of 180mm PVC end Cap. There is no need of casing pipe and end cap for a dry borewell. An audit enquiry bearing No.4 and date 12.12.2018 was served on the Assisitant Engineer seeking clarifications for this, for which, no reply was furnished. In this circumstance, Rs. 26421 is disallowed in Audit. The amount needs to be recovered from the Assisitant Engineer responsible for making payment for this work.

3-4 Register of street light not maintained-joint verification not conducted.

During the year 2017-18 a total of Rs.92,221/- was seen remitted with K.S.E B. towards electricity charges of street light. The panchayat has not maintained street light register showing the details of street lights installed at each ward, number of bulbs. C.F.L,tube lights,sodium vapour lamp etc. The demand notices of electricity charge were also not produced for audit verification. In the absence of above details, the expenditure could not be verified in audit. Further,a joint verification was not conducted by the panchayat and K.S.E.B authorities. Audit recommends a joint verification to re-ascertain the monthly street light charges. The matter is brought to the notice of the panchayat committee.

3-5 Supply of agricultural machineries to Padashekhar samithi's - Agreement not

executed. a .

Project No.238/18

Name of project :Purchase of Paddy Reaper and Weed cutter for Deradka Mugu, Badur, Edanad padasekara Samithies

Amount:4,35,836/- +48,424/- Beneficiary Contribution

Implimenting Officer: Agriculture Officer

As per the above project, 4 reaperes, 4 honda Brush Cutters, 4 trimmer are distributed to the following Padasekara samithi's.

SL. No.	Name of Padasekara samithi	Name of Product	Amount(₹)
1	The President, Mugu Padasekara samithi	Kamco Power Reaper KR 120 H	95,200
2	The President, Deradka Padasekara samithi	Kamco Power Reaper KR 120 H	95,200
3	The Convenor, Edanad Padasekara samithi	Kamco Power Reaper KR 120 H	95,200
4	The Convenor, Badoor Padasekara samithi	Kamco Power Reaper KR 120 H	95,200
5	The President, Mugu Padasekara samithi	UMK 435 U2NT Honda Brush Cutter	25,511
6	The President, Deradka Padasekara samithi	UMK 435 U2NT Honda Brush Cutter	25,511
7	The Convenor, Edanad Padasekara samithi	UMK 435 U2NT Honda Brush Cutter	25,511
8	The Convenor, Badoor Padasekara samithi	UMK 435 U2NT Honda Brush Cutter	25,511
9	The President, Mugu Padasekara samithi	Trimmer Head	354
10	The President, Deradka Padasekara samithi	Trimmer Head	354
11	The Convenor, Edanad Padasekara samithi	Trimmer Head	354
12	The Convenor, Badoor Padasekara samithi	Trimmer Head	354

	Total	4,84,260
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As the purchase of the above equipments an amount of Rs. 4,35,836/- was drawn vide bill No.16/21.03.2018, and Beneficiary contribution Rs. 48,424/-

But the Agriculture Officer has not signed any agreement with the padasekara samithies about use of the equipments for the agreed purpose only. So an agreement has to be signed with the registered padasekara samithies by the implementing Officer in tune with the maintenance operation and other condition on the use of the machineries.

3-6 Dairy Farm Inspector -implementing officer - cash book in TR 7A not maintained

As per G.O.(P.) 177/06/fin. dated 12.04.2000 every implementing officers have to maintain cash book in form TR 7A and route every financial transactions through this cash book. But, Dairy Farm Inspector(implementing officer) is not maintained cash book in form TR 7A.

3-7 Functioning of working groups is not in order.

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

Sl.No.	Name of working Group.	No of members in the working group.	Details of meeting held during 2017-18	
			Date.	No of members participated.
1	Agriculture and allied sector	10	16.05.2017	6
			19.07.2017	4
			11.01.2018	4
2	Animal husbandry &Diary development	15	12.04.2017	11
			16.05.2017	11

			11.01.2018	12
			06.03.2018	12
3	S.C. Development	10	17.04.2017	6
			16.05.2017	4
			14.07.2017	7
			16.01.2018	5
4	S.T. Development	10	17.04.2017	9
			16.05.2017	6
			15.01.2018	6
5	Social justice	12	16.05.2017	10
			14.07.2017	7
			06.01.2018	10
6	Development of women and children.	12	12.04.2017	10
			16.05.2017	8
			06.01.2018	8
7	Local economic development	11	12.04.2017	5
			16.05.2017	4
			13.07.2017	3

			06.01.2018	4
			05.03.2018	4
8	Education	13	11.04.2017	6
			16.05.2017	5
			13.07.2017	4
			06.01.2018	3
9	Health.	21	12.04.2017	8
			16.06.2017	9
			13.07.2017	8
			27.07.2017	6
			09.01.2018	8
10	Public Works	18	18.04.2017	6
			16.05.2017	6
			20.01.2018	6
11	General Adnistration & finance	14	12.04.2017	5
			16.05.2017	2
12	Poverty alleviation	10	12.04.2017	4
			16.05.2017	4

			13.07.2017	4
			06.01.2018	5
			05.03.2018	4
13	Drinking water & sanitation	15	18.04.2017	3
			16.05.2017	2
			20.01.2018	7

On verification of the minutes book and attendance of the working groups it is evident that almost all the working were functioning only for the name sake. As per paragraph number 11 (c)ii of G.O.(M.S.)No. 225/12/L.S.G.D dated 18.08.2012 quorum of the meeting of working groups is fixed as 1/3rd of the total members. From the above statistics it is clear that some of the meetings were held without the participation of minimum required members. Details of the discussion conducted and decision taken were not recorded in the minutes book of the Working groups for Health, Social justice, Development of women and children, Public Works, Drinking water & sanitation and Animal husbandry &Diary development.

As per above Government Order (M.S.) No. 72/2017/L.S.G.D. dated 29.03.2017, monitoring of projects and preparation of monitoring report are the duties of working groups. But the above working groups have not followed this direction. During the year 103 public works were executed by the Assistant Engineer, barring a few monitoring of these projects were not done by the working group for public work.

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

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.	Year	Amount.	Name and number of project	Expenditure(₹)	Unspent balance(₹)
Manjeshwaram Block panchayat	2017-18	80,000	Milk subsidy (Project No, 115/18)	80,000	0
	2017-18	8,50,000	Labour charge to paddy farmers (Project No, 12/18)	7,51,122	98,878
	2017-18	1,00,000	Paliative care(Project No, 39/18)	99,980	20
District Panchayat	2017-18	1,20,000	Milk subsidy (Project No, 115/18)	1,20,000	0
	2017-18	1,00,000	Paliative care (Project No, 39/18)	1,00,000	0

Unspent balance may either be utilized or refunded.

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(₹)
K.S.E.B	Munchikana Mepad S.T. colony 3 phase line (ProjectNo.246/18)	BillNo.15dated: 31.03.2018	1,33,650	1,33,650	0
K.S.E.B	Angadimugar KalkarS.T.colony line shifting (ProjectNo.246/18)	BillNo.9 dated: 15.02.2018	19,524	0	19,524

Action may be initiated to complete the work or unspent balance amount to be refunded.

4-3 Details of mobilization advances made.

NIL.

4-4 Loan/loan repayment.

NIL.

4-5 Investments/Fixed deposits.

NIL.

4-6 Audit Recovery.

NIL.

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

Year of Audit	Para No.	Year of CAR	Para No.	Subject	Present position
1997-98	31,43	2001-02	---	Perna surambayal irrigation project not completed	the matter is pending before the LFA Committee
1998-99	43	2002-03	---	kattathaduka irrigation project not completed	the matter is pending before the LFA Committee & Hon'high court
2014-15	2.1,2.5	2016-17	chapter-2 Appendix.4	Profession Tax	Objection Continues
2014-15	2.2, 2.5	2016-17	chapter-1 Appendix.3	Property Tax	Objection Continues
Review of audit	2014-15	2015-16	3.7.1,3.7.9	SC/ST Schemes	

4-8 Details of the charge surcharge cases

-Nil-

4-9 Review of Audit.

A- Concise Details:

Total Receipts for the year 2017-18	₹5,08,67,222
Total Payments for the year 2017-18	₹5,84,43,880
Loss in receipts	Nil
Loss in expenditure/ amount disallowed in audit	₹40,092
Amount objected in audit	Nil

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

Para No	Details of Loss		Name Of the officer responsible for the loss
	Chargeable	Surcharge able	
3-2		₹ 13,671/-	Sri. Vaishakh.B, Assistant Engineer
3-3		₹ 26,421/-	Sri. Rahul R, Assistant Engineer
	Total	₹ 40,092/-	

Details of amount objected in Audit:

Para No.	Amount.	Name and designation of the officer responsible.
		NIL

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

NIL

D. Cases requiring further inquiry to fix the loss.

NIL

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

Para No	Name and Designation	Official Address	Permanent Address
3-2	Sri.Vaishakh.B, AssistantEngineer	Assistant Engineer, Kanhagad Block Panchayat.	Saketham, Bellikoth, Ajanur (P.O), Kasaragod-671531
3-3	Sri. Rahul R, Assistant Engineer	Kulanada grama panchayat	Puthethu veedu,Konnankara, Adoor,Pathanamthitta,Adoor.P.O

4-10 Audit reports pending settlement.

Year of Audit	Latest reference No. issued from this office	No. of objections pending settlement
1996-97	LF.KSD6/302/11 Dated:25.04.2011	2
1997-98	LF.KSD6/302/11 Dated:25.04.2011	8
1998-99	LF.KSD6/302/11 Dated:25.04.2011	15

1999-2000	LF.KSD6/302/11 Dated:25.04.2011	17
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
2016-17	No.KSA/KSD5/795/17 dated 13.03.2018	12

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

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

Annexure -1

AUDIT CERTIFICATE

Kerala State Audit Department,

District Audit Office, Kasaragod – 671123

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

Phone: 04994-256690

Dated : 10.01.2019.

Certified that, I have audited the Annual Financial Statement of Puthige Grama Panchayat in Kasaragod District for the year ended on 31.03.2018 in accordance with Section 4 of the Kerala Local Fund Audit Act 1994, Section 215 of the Kerala Panchayat Raj Act 1994, the rules made there under and the guidelines issued by the Comptroller and Auditor General of India for the purpose of audit of accounts of Panchayat Raj Institutions.

In my opinion, the Financial Statements of Puthige Grama Panchayat for the year 2017-2018, except the observations in Part 2 and part 3 of my audit report, properly presents the picture of income and expenditure.

Deputy Director,

Kerala State Audit Department,

District Audit Office, Kasaragod.

ഓഡിറ്റ് സർട്ടിഫിക്കറ്റ്

കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്,
ജില്ലാ ഓഡിറ്റ് കാര്യാലയം, കാസറഗോഡ്.

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

തീയതി: 10.01.2019.

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 2017-2018 വർഷത്തെ വാർഷിക ധനകാര്യ സ്റ്റേറ്റ്മെന്റ് പരിശോധിച്ചതായി ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

എന്റെ റിപ്പോർട്ടിൽ ചൂണ്ടിക്കാണിച്ചിരിക്കുന്ന പരാമർശങ്ങൾ ഒഴികെ, എന്റെ അഭിപ്രായത്തിൽ, പുത്തിഗെ ഗ്രാമ പഞ്ചായത്തിന്റെ 2017-2018-ലെ വാർഷിക ധനകാര്യ പത്രിക, വരവ് ചെലവ് കണക്കുകളെ ശരിയായ രീതിയിൽ അവതരിപ്പിക്കുന്നു എന്ന് ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

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

Annexure -2

Receipt And Payment Statement

<p style="text-align: center;">Puthige Grama Panchayat Receipt And Payment Statement For the period from 01-April-2017 To 31-March-2018</p>			
<i>Code</i>	<i>Head Account</i>	<i>Schedule</i>	<i>Amount(Rs.)</i>
	Opening Balance		
	Bank	RP-40(a)	13,388,512.00
	Cash	RP-40(a)	13,203.00
	Receipts		
Operating			
110000000	Tax Revenue	RP-1	883,865.00
140000000	Fees & User Charges	RP-4	361,037.00
150000000	Sale & Hire Charges	RP-5	26,260.00
160000000	Revenue Grants, Funds, Contributions & Compensations	RP-7	42,555,928.00
171000000	Interest Earned	RP-9	57,528.00
320000000	Grants, Funds & Contributions for Specific Purposes	RP-31	4,043,843.00
350000000	Other Liabilities	RP-36	4,068.00
431000000	Sundry Debtors (Receivables)	RP-43	0.00
Non Operating			
180000000	Other Income	RP-10	18,019.00
340000000	Deposits Received	RP-34	800.00

350000000	Other Liabilities	RP-36	220,906.00
431000000	Sundry Debtors (Receivables)	RP-43	2,658,968.00
460000000	Loans, Advances and Deposits	RP-47	36,000.00
Grand Total			64,268,937.00
	Payments		
Operating			
210000000	Establishment Expenses	RP-11	3,086,233.00
220000000	Administrative Expenses	RP-12	640,108.00
230000000	Operations & Maintenance	RP-13	776,433.00
250000000	Decentralised Plan Programme - Productive Sector	RP-15	3,612,692.00
251000000	Decentralised Plan Programme - Service Sector	RP-16	10,036,832.00
252000000	Decentralised Plan Programme - Infrastructure Sector	RP-17	1,186,972.00
253000000	Decentralised Plan Programme - Projects not included in Sector Division	RP-18	201,600.00
254000000	Expenditures of Transferred Institutions and State Sponsored Schemes (not i	RP-19	871,320.00
255000000	Maintenance Projects	RP-20	9,082,269.00
256000000	Other Revenue Grants and Funds - Revenue Expenses	RP-21	41,250.00
320000000	Grants, Funds & Contributions for Specific Purposes	RP-31	178.00
350000000	Other Liabilities	RP-36	3,873,006.00
Non Operating			
240000000	Interest & Finance Charges	RP-14	649.00
350000000	Other Liabilities	RP-36	1,568,786.00
410000000	Fixed Assets	RP-38	13,197,353.00
431000000	Sundry Debtors (Receivables)	RP-43	9,573,512.00
460000000	Loans, Advances and Deposits	RP-47	694,687.00
	Closing Balance		
	Bank	RP-40(b)	5,700,705.00
	Cash	RP-40(b)	124,352.00
Grand Total			64,268,937.00

Annexure -3
Income & Expenditure Statement

Puthige Grama Panchayat			
Income & Expenditure Statement			
For the period from 01-April-2017 to 31-March-2018			
Code	Head Of Account	Schedule	Amount(Rs.)
	Income		
110000000	Tax Revenue	I-1	3,173,947.00
140000000	Fees & User Charges	I-4(b)	388,262.00
150000000	Sale & Hire Charges	I-5(b)	26,260.00
160000000	Revenue Grants, Funds, Contributions & Compensations	I-6	79,170,370.00
171000000	Interest Earned	I-8	57,528.00
180000000	Other Income	I-9	18,019.00
A	Total-Income		82,834,386.00
	Expenditure		
210000000	Establishment Expenses	I-10(b)	8,382,425.00
220000000	Administrative Expenses	I-11(b)	680,016.00
230000000	Operations & Maintenance	I-12(b)	776,433.00
240000000	Interest & Finance Charges	I-13	649.00
250000000	Decentralised Plan Programme - Productive Sector	I-14	6,979,342.00
251000000	Decentralised Plan Programme - Service Sector	I-14(a)	29,427,616.00
252000000	Decentralised Plan Programme - Infrastructure Sector	I-14(b)	1,186,972.00
253000000	Decentralised Plan Programme - Projects not included in Sector	I-14(c)	201,600.00
	Division		
254000000	Expenditures of Transferred Institutions and State	I-14(d)	25,874,820.00

	Sponsored Schemes		
	(not included under Decentralised Plan Programme)		
255000000	Maintenance Projects	l-14(e)	9,082,269.00
256000000	Other Revenue Grants and Funds - Revenue Expenses	l-15(a)	41,250.00
272000000	Depreciation	l-17(a)	5,204,508.00
B	Total-Expenditure		87,837,900.00
C = A-B	<i>Gross Surplus/Deficit of Income over Expenditure</i>		(5,003,514.00)
D=280000000	Prior Period Item	l-18	(859,483.00)
E = C-D	<i>Gross Surplus/Deficit of Income over Expenditure after prior</i>		(4,144,031.00)
	<i>period items</i>		
290000000	Transfer to Reserve Funds		
	<i>Net Balance being surplus/deficit carried over to Balance sheet</i>		(4,144,031.00)
	<i>(Panchayat Fund)</i>		

Annexure -4

BALANCE SHEET As on 31-March-2018

Puthige Grama Panchayat BALANCE SHEET As on 31-March-2018				
Code No.		Description of Items	Schedule No	Amount
	LIABILITIES			
	Reserve& Surplus			
310000000	Municipal (General) Fund [Code No 310]		B-1	14847625.20
311000000	Earmarked Funds		B-2	515.00
312000000	Reserves		B-3	61056132.00
	Total Reserve& Surplus			75904272.20
	Grants,Contributions for specific purposes			
320000000	Grants, Funds & Contributions for Specific Purposes		B-4	4150899.00
	Total Grants,Contributions for specific purposes			4150899.00
	Loans			
330000000	Secured Loans		B-5	0.00
	Total Loans			0.00
	Current Liabilities and Provisions			
340000000	Deposits Received		B-7	235097.00
350000000	Other Liabilities		B-9	831960.20
	Total Current Liabilities and Provisions			1067057.20

	TOTAL LIABILITIES		81122228.40
	ASSETS		
	Fixed Assets		
410000000	Fixed Assets	B-11	76906309.00
411000000	Accumulated Depreciation	B-11	(12867829.00)
412000000	Capital Work In Progress	B-11(a)	0.00
	Total Fixed Assets		64038480.00
	Current Assets,Loans and Advances		
430000000	Stock-in-hand	B-14	4449.00
431000000	Sundry Debtors (Receivables)	B-15	10979682.40
440000000	Pre-paid Expenses	B-16	0.00
450000000	Cash and Bank balance	B-17	5825057.00
460000000	Loans, Advances and Deposits	B-18	274560.00
	Total Current Assets,Loans and Advances		17083748.40
	TOTAL ASSETS		81122228.40
<i>Software Support : Information Kerala Mission</i>		Accounts Officer	Secretary