



കേരള സർക്കാർ

GOVERNMENT OF KERALA

KERALA STATE AUDIT DEPARTMENT

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AUDIT REPORT

ON THE ACCOUNTS OF

VORKADY GRAMA PANCHAYAT

For the year 2017-2018

District Audit Office, Kasaragod.

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(Registered with acknowledgement)

No. KSA.KSD-5/1401/2018.

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

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

Phone :04994256690

DATED: 27.12.2018.

From

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

To

The President,  
Vorkady Grama Panchayat.

(Through the Secretary)

Sir,

Sub: Vorkady 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 Vorkady 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 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 (E-Mail)
2. The Deputy Director of Panchayats, Kasaragod.
3. Office copy.

No. KSA.KSD-5/1401 /2018

Dated: 27.12.2018

**AUDIT REPORT ON THE ACCOUNTS OF VORKADY 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.)

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The accounts of receipts and payments of the Vorkady 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 and withdrawals from various accounts were verified for the period 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 taken by the Panchayat.

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

(A). Details of Audit Conducted.

Name and Designation of the Officer who conducted the audit	Sri. B.Mahesha, Deputy Director.(HG)
Time taken for audit	05-11-2018 to 16-11-2018
Name and designation of auditors who conducted the audit	Sri.Gopalakrishna Naik P, Audit Officer.
	Sri. Yadavakumara.C. H. Assistant Audit Officer.
	Sri. Janardanan. C, Senior Grade Auditor.
	Sri. Shivashankara.K, Auditor.

(B). Executive Authorities.

President	Sri. Abdul Majeed.B	01.04.2017 to 31.03.2018
Secretary	Sri. Sasidharan K. P.	01.04.2017 to 13.07.2017
	Smt.Rajeshwari.B	14.07.2017 to 31.03.2018

Implementing Officers.

Designation	Name of the Officers	Period
Assistant Secretary	Sri.Harish .K	01.04.2017 to 22.01.2018
	Sri.Vipin S .G	22.01.2018 to 31.03.2018
Assistant Engineer	Sri. Arjun R. Kurup	01.04.2017 to 14.07.2017
	Sri. Thimma Kudiya	15.07.2017 to 31.03.2018
Agriculture Officer	Sri.Dipin.M.N.	01.04.2017 to 31.03.2018
Village Extension Officer	Sri. Purushothama	01.04.2017 to 31.03.2018
I.C.D.S Supervisor.	Smt.Rani.K.	01-04-2017 to 24-08-2017
	Smt. Ambika Kumari P.M.	25.08.2017 to 27.11.2017
	Smt.Ramya.C.R.	28.11.2017 to 21.12.2017
	Smt.Annmol.P.J.	22.12.2017 to 31.03.2018
Head Master.	Sri.Suresha Bangera. K.	01.04.2017 to 31.03.2018
Medical Officer (Allopathy)	Dr. Praveen R. Krishna	01.04.2017 to 31.03.2018
Medical Officer (Homeo)	Dr. Ambily. B.	01.04.2017 to 26.04.2017.FN
	Dr. Swapna.C.	26.04.2017 to 01.10.2017.FN

	Dr.Namitha.S.	01.10.2017 to 31.03.2018
Medical Officer (Ayurveda).	Dr. Rajarama.D.K.[Incharge]	01.04.2017 to 31.03.2018
Veterinary Surgeon.	Dr. Vaishak Mohan	01.04.2017 to 27.12.2017
	Dr. Neetha K. Nair	27.12.2017 to 31.03.2018

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1. Audit Certificate
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3. Income and Expenditure Statement 2017-2018.
4. Balance Sheet as on 31.03.2018.

**ഭാഗം 1****പൊതു അനുബന്ധം****1-1 Budget.**

The budget for the year 2017-2018 was approved by the Panchayat Committee as per resolution No.01[1]/2017 dated 29.03.2017. The anticipated receipts and payments as per the budget were as follows.

Opening Balance	₹ 4,76,53,519
Anticipated Receipts	₹ 14,00,32,500
Total	₹ 18,76,86,019
Anticipated Payments	₹ 18,59,36,019
Closing Balance	₹ 17,50,000

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	4,76,53,519	1,77,97,839	2,98,55,680	-
Receipts	14,00,32,500	5,32,30,619	8,68,01,881	-
Total	18,76,86,019	7,10,28,458	11,66,57,561	-
Payments	18,59,36,019	6,27,80,339	12,31,55,680	-
Closing Balance	17,50,000	82,48,119	-	64,98,119

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.07[1]/2018 dated 20.03.2018.

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

Opening Balance	₹ 4,18,55,899
Receipts	₹14,88,32,500
Total	₹19,06,88,399
Payments	₹18,55,16,019
Closing Balance	₹51,72,380

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

The Annual Financial Statement for the year 2017-2018 was submitted to audit on 25.05.2018. The statutory time limit for the submission of Annual Financial Statement 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 to 30.06.2018	KSA/KSD/3/868/2018, Dated, 10.08.2018

Defects noticed in the Annual Financial Statement are detailed below.

1. The rectification details of the defects pointed out in the certificates for the year 2016-17 has not submitted along with the annual financial statement for the year 2017-18.
2. Records and registers for verification of the figures shown in Schedule B-4 of Balance sheet was not produced.
3. The Balance sheet as on 31.03.2018 includes an amount of Rs.43,200/- under the head 412010101-capital work in progress, but details of the amount was not made available for verification.
4. Demand register and arrear demand register of property tax is not maintained. The figures shown in the demand, collection and balance statement is not agree with the figures in the AFS. The certified abstract of property tax for the year is not prepared.
5. Records and registers for verification of the amount of Rs 3,43,465/- shown in schedule B7 of Balance sheet was not produced. Action may be taken to credit all the deposits unclaimed for more than 3 financial years to the Panchayat fund at the close of March in every year as per the provision laid down under article 282A of KFC.
6. Records and registers for verification of the figures shown in schedule B9 of Balance sheet was not produced.



7. Assets created by the Panchayat is not updated in Sachithra software. Hence the correctness of the fixed assets shown in schedule B11 of Balance sheet cannot not be verified.
8. The certified abstract of profession, D&O trade license fee and rent for the year is not prepared.
9. The certified abstract of advance register for the year is not prepared.
10. Expenditure under Mahatma Gandhi National Rural Employment Guarantee schemes as per in Schedule I-6 of the Income and Expenditure statement expenditure under MGNREGs is Rs ₹1,64,11,019/- but, this figure is not tallied with the documents produced for audit. As per the FTO summary expenditure for the year is Rs 3,09,30,218, and including the administration expenditure Rs. 7,37,196 total expenditure is Rs. 3,16,67,414/-.
11. Receipt and expenditure of Mahatma Gandhi National Rural Employment Guarantee schemes not tallied with Annual Financial Statement. As per Income and expenditure statement (schedule I-6) total expenditure is 1,64,11,019/- but, as per cash book and EFMS statement total expenditure is ₹1,64,14,713/-(Admini Ex. 9,77,100 /-+UnSkilled Labour 1,42,75,020 /-+Semi Skilled Labour ₹ 11,56,836/-+Material 5,757/-= ₹1,64,14,713/-) difference shown rupees 3,694/- is to be regularised. As per RP.31-320100101 Administration expenditure is rupees 8,31,838/- but as per cash book is rupees 9,77,100/- difference amount of rupees 1,45,262/- is to be regularised.

## **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	₹1,77,97,839
Receipts	₹5,32,30,619
Total	₹7,10,28,458
Payments	₹6,27,80,339
Closing Balance	₹82,48,119

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

Fund	Opening balance(₹)	Receipts(₹)	Total(₹)	Payments(₹)	Closing Balance** (₹)	% of utilization
1	2	3	4	5	6	7
Development FundGeneral	0	1,72,19,000	1,72,19,000	1,28,29,121	43,89,879	65.61%

Development Fund- S.C.P.	0	17,42,935	17,42,935	12,43,548	4,99,387	40.38%
Development Fund T.S.P.	0	16,69,322	16,69,322	9,65,433	7,03,889	31.96%
CFC Grant	0	80,86,857	80,86,857	58,50,916	22,35,941	37.23%
Performance Grant Under KLGSDP	0	30,14,218	30,14,218	29,80,671	33,547	79.5%
Maintenance Fund- Road	0	71,69,000	71,69,000	68,66,716	3,02,284	34.13%
Maintenance Fund - Non-Road	0	37,81,000	37,81,000	23,32,048	14,48,952	34.13%
B. Fund		21,10,400	21,10,400	21,10,400	0	100%
TSB Account (General Purpose)		72,27,810	72,27,810	5,09,200	67,18,610	
TSB Account (Joint Venture )	1,04,055	36,36,585	37,40,640	26,60,210	10,80,430	
NMG (Own fund Ac.No. 4920)	19,37,920	81,23,768	1,00,61,688	54,08,250	46,53,438	-
E -payment A/C	Nil	2,220	2,220	0	2,220	
SBT Plan (A/C 4285)	11,06,797	8,017	11,14,814	10,90,000	24,814	-
Vorkady Service co-operative Bank(1130)	30,76,455	7,49,652	38,26,107	21,31,402	16,94,705	
Hariyali (7320)	54,651	2,085	56,736	0	56,736	-
MGNREG (Ac.No.5203)	1,48,617	8,82,838	10,31,455	10,24,406	7,049	-

Saksharatha (AcNo.3500)	1,785	71	1,856	0	1,856	-
Cash	0	0	0		80,108	-

## 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
324	177	128	19	54.62%

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.	21	41,18,403	17	25,01,397	60.73%
2	Assistant Secretary.	6	6,95,000	6	5,65,090	81.30%
3	Assistant Engineer.	253	5,00,42,735	115	1,65,42,959	33.05%
4	Agricultural Officer.	10	58,41,042	10	28,15,449	48.20%
5	Village Extension Officer.	11	72,56,000	7	52,82,500	72.80%
6	I.C.D.S. Supervisor.	6	35,29,500	5	27,91,748	79.09%
7	MedicalOfficer-P.H.C.	4	10,50,000	4	8,81,114	83.91%
8	MedicalOfficer-Homeo.	1	2,00,000	1	2,00,000	100%
9	MedicalOfficer-Ayurveda.	1	5,00,000	1	5,00,000	100%

10	Head Master.	7	25,38,000	7	22,46,755	88.52%
11	Veterinary Surgeon	4	11,40,000	4	7,97,667	69.97%
	Total	324	7,69,10,680	177	3,51,24,679	45.66%

For the year 2017-18 a total of 324 projects were approved by DPC. Out of this 177 projects were implemented during the year, which account for only 45.66% of the total numbers. In the case of public works the number of projects have to be implemented was 253, out of which only 115 projects were implemented. The poor percentage in implementation of projects is brought to notice. The Assistant Engineer has utilized only 33.05% of the fund year marked. Similarly the poor percentage of implementation of projects Village Extension Officer is brought to notice.

## 1-7 MahathmaGandhi NREGS

During 2017-18, Panchayat has prepared an action plan for the implementation of 474 projects under Mahatma Gandhi National Rural Employment Guarantee Scheme, for a total outlay of ₹ 8,18,25,360/- which include labour component for ₹ 7,64,32,800/- and material component for ₹53,92,560/- But the panchayat has succeeded to implement only 316 projects with a total expenditure of ₹ 1,74,35,425/- which is only 21% 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	1,48,617	8,82,838	10,31,455	10,24,406	7,049
Directly given to beneficiaries account	-	1,64,11,019	1,64,11,019	1,64,11,019	-

### Review of Mahathma Gandhi NREGS.

Total families registered	2,325
Total number of job cards issued	2,325
No. of S.C. families	90
No. of S.T. families	103
Total number of labour days to be generated	54,444
No. of families completed 100 days job	175
Total number of projects got approved	474

Total number of projects implemented		316
Total expenditure	Projects -₹1,64,11,019	₹1,74,35,425
	Admin -₹10,24,406	

## **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	14,400	24
Agriculture Workers Pension	11,10,900	96
Widow pension	10,91,300	952
Indira Gandhi National Old Age Pension	1,67,90,500	1,381
Indira Gandhi National Disabled Pension	33,05,400	322
Pension for unmarried women above 50 years	5,42,00	4
Financial help for widow's daughter's marriage	11,70,000	39

## **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 07.11.2018, at 4.00 pm, in the presence of the accountant and the Secretary. The cash balance of 07.11.2018 was ₹ 857/- as per the records. The physical presence of ₹ 857/- was ensured in the verification.

## **1-10 Details of other audits conducted.**

Audit	Date of last audit	Period of Audit	No. & date of the report
Performance Audit	25.05.2018	09/2018 &10/2018	No PAU1/ 160/2018 dated 28.05.2018
Audit of the Accountant General	19.05.2015 to 01.06.2015	2010.11 to 2014-15	LBA/H/18A dt.16.07.2015

## **1-11 Own fund.**

There is a sharp decline 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	26,01,402	23,88,941	-2,12,461	(-) 9.16%
Non tax revenue	3,91,329	3,59,139	(-) 32,190	(-) 9.17%
Other Revenue	4,82,542	4,41,549	40,993	-9%
Total	34,75,273	31,89,629	-2,85,644	(-) 9.17%

Early action to be initiated to collect the tax in time

## **1-12 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
8	Part time sweeper	1

During the year 2017-2018 the post of Accountant was vacant from April to July, the post of one Senior Clerck was vacant from 01.10.2017 to till date of audit, and another Senior Clerck post was vacant from 20.01.2018 to 31.01.2018. Assistant Secretary post was vacant from 21.01.2018 to 31.01.2018. One clerk post vacant from 10.01.2018 to 31.01.2018, This vacancy badly affected to the day to day functions of the Panchayat Office.

The front office is functioning properly. An exhaustive distribution of work amongst the employees of the institutionis done properly. Staff meating of the Employees of the Panchayat held atleast once in every month, and relevant discussion/dicions were seen made in the meetings, all the accounts of the panchayat is incorporated in the annual financial statement.

Periodical closing and reconciliation of the bank accounts are done properly, the rules for

procurement of goods and stores are followed by the institution. Accounting of the assets created to the assets register is not done properly.

The standing committees of the Panchayat do meet regularly. The details of discussions, opinions and decisions taken are entered in the minutes books.

## ഭാഗം-2

### വരവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

## **2-1 D. & O. Licence Fee - Renewal and Collection - Defects**

As per the Article 232 of Kerala Panchayat Raj Act, 1994, any place which comes under the jurisdiction of the Grama Panchayat, shall not be used for any purpose, without the licence obtained from the Panchayat.

The abstract of the D.& O. Licence Fee for the year 2017-2018 is shown in the Table below.

Number of D.&O. licence distributed for the year 2016-2017	Number of New Applications (2017-18)	Number of Applicants Renewed the D.&O. Licence (2017-2018)			Total
		Renewed within the time period specified as per rule	Belated Renewal without considering the time period specified by rule	Non-renewal applicants	
181	18	13	148	20	161

When considering 16 Wards of the Grama Panchayath as a whole, the number of business/commercial institutions which hold D.& O. Licence is very limited. In order to ensure that, all the commercial institutions functioning in the Jurisdiction of the Grama Panchayat, D.&O. Licence has been issued, the authority should collect the detailed list of occupants from the owners of buildings/ lands as specified in the Article 205 B. of Kerala Panchayath Raj Act. But out of the total applications submitted during the year 2017-2018 for the renewal of D.&O. Licence, it is seen that 92% has been renewed only after the expiry of the time limit provided. Audit view it as the serious lapse from the part of the officer, who is incharge of the section. Since the Register of traders list is not kept by the section concerned, it is impossible to verify effectively, that whether the Licence fee is collected or not from all the traders / institutions functioning in the jurisdiction of the Panchayat. The panchayat followed a system, where the renewal of the licence is done only of those institutions, which submitted the applications within the stipulated time period. Panchayat do not taken any penal/ disciplinary actions towards those institutions who failed to renew the licence as per Rules. It has resulted a situation of unlicensed institutions functioning within the panchayat territory. This unlawful practice should be reviewed seriously and

rectified.

Enquiries and Further Actions on the applications submitted.

It is important that those applications which does not have complete informations regarding the institutions, shall not be received without adequate scrutiny. In each application, the information like - date of application, the purpose of licence, the name of the institution (if it has a particular name), the number and name of the license of previous year (in the case of renewal), financial turn over for one day and the horse power of the machinery used (only if it works with machinery), should be duly filled up by the appolicant and only fully filled applications should be accepted in the office.

Ensure the availabilty of Sanitary Fitness Certificate.

While giving license to those institutions which comes under the control of panchayat, a sanitary fitness certificate by the medical officer should be produced. When the sanitary fitness certificate is issued on the basis of the report of the Junior Health Inspector, the Junior Health Inspector shall keep a Personal Register regarding the enquiry. (66562/RC3-12-L.S.G.D. dated 10.01.2013)

The defects of application is not verified

At the time of renewal of licence, the officer concerned shall conduct verification of site and the secretary shall authenticate the report on enquiry. Verification of site helps to ascertain whether the turnover of the institution increased or not, whether they conduct unauthorised sale or not, and also helps to ensure that all the informations provided in the application is correct or not. At present, lapses are found in all such procedures mentioned above. Steps may be taken to avoid such lapses in the future.

The officer in-charge of section cocerned, shall ensure that all the Licence holders are renewed their licence on or before the last working day of the month of February. The institutions which works without renewed licence should be traced out from the Traders Register and they may be served a notice. A fine of Rs.1,000/- shall be levied from those persons faild to renew the licence within the stipulated time (Rule 26).

The Register of Traders List not Maintained.

As per the Kerala Panchayath Raj Rules, 1998 ( keeping of Records and issueing of copy ) Rule 3, the Grama Panchayat shall maintain a ward wise Traders Register regarding the commercial institutions which works within the jurisdiction of the Grama Panchayat. But the Grama Panchayat failed to maintain such a Register of Traders List. The non- maintanance of Traders Register stands as an obstacle in the the effective verification of D.&O. Licence Fee.

Audit suggests to take necessary actions to improve the efficiency of machinery for the distribution of licence in future.

## **2-2 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/m<sup>2</sup> should be levied as maximum property tax for an year on Telecommunication Towers. Details are given below.

SL. No.	Service provider	Property tax Arrear (₹)	Property tax Current 2017-2018 (₹)	Total (₹)
1	M.K. Narayanan, Essar Telecom Infrastructure (Pvt.)Ltd. Shenoy road, Kallor, Cochin(V.P.X/420A	9,450	4,725/-	14,175/-
2	Sreejith.T.Pillai, Tower Vision Indira (Pvt. Ltd.) Arakal Arcade, Cochin 682019 Vythila.(V.P.xvi-52	11,662	5,928/-	17,590/-
	Total	21,112.00	10,653.00	31,765.00

A total amount of RS 31,765/-(21,112/arrear, 10,653/-current) is pending collection under the head property tax during the year 2017-2018. An audit enquiry vide No.5.dt: 15-11-2018 was served to the secretary and replied that, notices will be sent to the defaulters. Hence earliest action may be taken to collect the pending collection of property tax from the Telecommunication Tower companies and intimated to audit.

## **2-3 Property Tax huge arrears.**

The arrear demand and collection of property tax for the period 2017-2018 could not be verified in audit. Since the arrear demand and collection register of property tax for above period are not seen maintained. In the absence of these register. The correctness of property tax could not be verified in audit . As per Financial statement for the year 2017-2018 receivable property tax on residential/non residential building (current balance)is Rs. 5,77,149/-. And receivable for property tax on residential building (arrear balance)is Rs.10,68,226/-. Hence early action to be initiated to collect the arrears in time.

### **ഭാഗം-3**

### **ചെലവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ**

### **3-1 Utilisation certificates not produced** **Amount objected**

During the year 2017-18 a total sum of Rs.3,00,098/- as detailed below has been paid from panchayat fund for the implementation of various projects. But the utilisation certificates for the expenditure of the panchayat share is not produced for audit verification. In the absence of utilisation certificates, the amount of Rs.3,00,098/- is objected in audit.

Sl. No.	Implementing officer	Bill no. & date	Amount(₹)	Particulars
1.	Secretary	6/17-18 dated 28-09-2017	1,98,000	Paid to Secretary Manjeshwar block panchayat, being the panchayat share for constuction of VCB at Hosagadde, Aribail
2.	Secretary	5/17-18 dated 25-09-2017	1,02,098	Paid to the Group Director, I.K.M , Tvm, being the panchayat share to I.K.M.
		Total	3,00,098	

### **3-2 Functioning of working groups is not in order.**

Different working groups have been formed in the Grama Panchayat 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	18	17.04.2017	9
			17.05.2017	11
			25.05.2017	10
			13.07.2017	12

			22.01.2018	9
			15.03.2018	11
2	Animal husbandry & Dairy development	18	17.04.2017	9
			20.05.2017	12
			14.07.2017	5
			22.01.2018	8
			15.02.2018	9
			15.03.2018	9
3	S.C. Development	19	17.04.2017	10
			17.05.2017	11
			15.07.2017	6
			22.01.2018	9
			15.03.2018	7
4	S.T. Development	19	17.04.2017	7
			17.05.2017	7
			15..7.2017	4
			22.01.2018	5
			15.03.2018	3
5	Social justice	18	17.04.2017	6
			12.05.2017	8
			25.05.2017	7
			13..7.2017	7

			22.01.2018	6
			22..2.2018	4
			15.03.2018	4
6	Development of women and children.	19	17.04.2017	6
			12.05.2017	3
			25.05.2017	8
			22.01.2018	8
			8.02.2018	6
			15.03.2018	8
7	Local economic development/small Scale Industries.	18	17.04.2017	7
			16.05.2017	6
			22.01.2018	7
			15.03.2018	5
8	Education	18	17.04.2017	12
			25.05.2017	14
			22.01.2018	7
			15.03.2018	8
9	Health.	18	17.04.2017	11
			15.05.2017	5
			22.01.2018	13
			8.03.2018	9
			15.03.2018	6

10	Public Works	18	17.04.2017	9
			25.05.2017	6
			22.01.2018	7
			15.03.2018	4
11	General Administration & finance	18	17.04.2017	9
			25.05.2017	9
			22.01.2018	8
			15.03.2018	7
12	Poverty alleviation	18	17.04.2017	8
			16.05.2017	3
			15.07.2017	9
			22.01.2018	12
			15.03.2018	8
13	Drinking water & sanitation	18	17.04.2017	4
			25.05.2017	8
			22.01.2018	9
			15.03.2018	3

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 1/3<sup>rd</sup> of the total members. From the above statistics it is clear that most 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 Social justice, Public Works, Drinking water & sanitation, poverty alleviation.

As per 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 115 public works were executed by the Assistant Engineer, monitoring of these projects were not done by the working group for public work. The working group for public work has a major role in the developmental activities of the panchayat. But the minutes book of this working group consist only the attendane of the committee members. During the year working group for public work had met four times.

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.

### **3-3 Register of street light not maintained properly/joint verification not conducted**

During the year 2017-18 a total of Rs.23,224/- 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 like, number of bulbs installed, types of bulbs- C.F.L, tube lights, sodium vapour lamp,ordinary bulbs installed at each ward and whether all lights are illuminating or not 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.

### **3-4 Furniture to Boddody Community Hall -irregularities**

Implementing officer	Assistant Secretary
Project no.	35/17-18
Project name	Furniture to Boddody Community Hall
Project cost	₹25,000/-
Expenditure	₹24,000/-

As per bill no. 06/18 an amount of Rs.24,000/- was withdrawn from Manjeshwara sub treasury

on 13-03-2018 for the project Furniture to Boddody Community Hall. 30 numbers of plastic chairs and 2 numbers of plastic table were purchased from Aishwarya Enterprises, North Kottachery, Kanhangad through quotation. The purchased items were not brought to stock register, and also on physical verification it is ensured that, the furniture items were not seen installed in the Community hall. So, in the absence of the stock register and physical absence of furniture in the community hall, the expenditure of Rs.24,000/- is objected in audit. The furniture items purchased are to be installed in the community hall and intimated to audit, or the the amount is to be recovered from the person responsible and credited to panchayat.

### **3-5 Projects Impiemented from Agricuture Officer-Monitoring not conducted**

Implementig Officer- Agricultural Officer.

During the year 2017-18 following projects were implemented in Agriculture sector by the Agricultural Officer, Krishi Bhavan, Vorkady.

Name of project	Unit cost(₹)	Expenditure(₹)
Integrated Arecanut development scheme (Project No. 3/18)	3,87,723/-	2,89,039/-
Integred Arecanut development scheme (Project No.4 /18)	72468/-	36,234/-
Integrated coconut development scheme (Project No.27 /18)	1,83,824/-	1,14,984/-
Wages for vegitable cultivators (Project No. 8/18)	4,34,000/-	1,02,000/-
Paddy devolepment scheme (Project No. 29/18)	31,87,500/-	10,62,500/-
Distribution of Pumpset and Accessories (Project No. 28/18)	6,40,000/-	3,20,000/-
Distribution of Tissue Culture Banana Cultivation(Project No. 230/18)	1,60,000/-	1,60,000/-
Computer,UPS,Scanner,Printer for Krishibavan (Project No. 360/18)	1,75,000/-	1,30,165/-
Table,Alahmera and Chair for Krishibavan (Project No. 361/18)	75,000/-	75,000/-
Distribution ofTuber kit Ginger,Termeric, Amorphas (Project No. 362/18)	5,25,527/-	5,25,527/-

Monitoring report of these projects were not produced for verification. The implementation of a project not ends with the distribution of subsidy, monitoring of the projects is also a part of the project. The working group in agricultural sector has an important role in monitoring the projects implemented. In future, monitoring of the projects directed in paragraph number 6.2.4(ix) and 22(i) of G.O.(M.S) No.4/2016/L.S.G.D. dated 11.01.2016 has to be done for ensuring the effective implementation of projects.

### **3-6 Project for the construction of house - incomplete.**

On verification of the project register and connected records maintained by Village Extension Officer, Vorkady Grama Panchayat, it is found that, construction of some houses were not completed till date of audit. Details are given below.(Project number 238/18 Unit cost 2,00,000/-)

SL.No.	Name of beneficiary	Amount paid (₹)	Balance amount (₹)	Work Progress
1	Anithajhorge Monthero W/O. jayaprakash madoka, Vorkady	1,70,000/-	30,000/-	Wallplate level completed
2	AlphonaD'Souza(Fracis) S/O. Bawthis D' Souza, Nooji House, Vorkady	1,90,000/-	10,000/-	Roof level completed
3	Rudrayya Achari, S/O. Babu Achary, Aribail House, Kadambar, Vorkady	1,80,000/-	20,000/-	Roof level completed

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

### **3-7 Public works by beneficiary committee- irregularities**

Implementing Officer: Assistant Engineer.

As per G.O.(M.S.) No.36/98/L.A.D. dated 13.12.2008 the government issued guidelines for implementation of public works by beneficiary committees and as per Rule 13(6) of Kerala Panchayat Raj (execution of public works) Rules, 1997 stipulates that the accounts of beneficiary committees have to be transferred to the Panchayat as soon as the work completed. But in the case of the following public works, accounts of the beneficiary committee have not been produced for audit verification. These work files did not contain the agreement executed with the convenors of the beneficiary committee. Necessary documents such as the receipt and payment accounts of beneficiary committees, Purchase bills, Muster rolls, completion report, Monitoring



Committee Report etc. of these works were not appended to these work files. In the absence of the supporting vouchers and other connected documents, correctness of the payments made to the convenors of the works could not be verified in audit. The payment for the work is to be limited to the amount of the final valuation by the engineer or to the amount of bills submitted by the beneficiary committee whichever is lesser. Since the beneficiary committee has not submitted their accounts toon completionb of the work, the correctness and eligibility of the payment is not ascertained in audit. The Payments made without obtaining beneficiary committees accounts is irregular. In this circumstance a sum of Rs 61,87,613/- is objected in audit.

SL. No.	Name of the work & Project No.	Name of the Beneficiary committee convenor	M.Book Number & check measure Date	Bill Number & Date	Amount paid(₹)
1	Bolapadav-Chavadibail road Retarring, So./89/18 Amount 3,50,000/-	Sudakara monthero	30/16.02.2018	382669/27.03.2018	3,35,696/-
2	Kanadakatta-Mundimar road retarring,so.87/18 Ammount.2,50,000/-	Inas Monthero	25/19.02.2018	91866/28.02.2018	2,40,472/-
3	KuttiPadpu-kedumbadi juma Masjid road Retarring so.86/18 Amount 1,00,000/-	Abdul Rasak, Pavoov	28/16.02.18	91852/28.02.2018	94,785/-
4	Purushamkody-mavinadi Road Retarring, so. 124/18 Amount2,15,000/-	Mohammad. A	48/03.03.2018	39214/21.03.2018	2,08,060/-
5	KottathajeRoad Retarring, so.91/18 Amount 3,50,000/-	Satheesha	31/15.02.2018	91861/28.02.2018	3,39,017/-
6	Anekkal Bus Stand Road tarring,So.127/17/18 Amount 2,13,000/-	Umarabba	15/23.02.2018	93462/28.02.2018	2,03,551/-
7	Sullyame Kodakkar road retarring,So.94-18 amount 3,50,000/-	Raveendra Shetty	14/22.02.2018	93473/22.02.2018	3,34,164/-
8	Pathurdippa Road T\Retarring/So.95/18 Amount 4,00,000/-	Chandrasahsa. M	44/22.02.2018	93470/28.02.2018	1,71,471/-(F)

9	Majanthoor Suryeshwar Temple Road Retarring/So.96/18 Amount 1,75,000/-	Moideenkunhi, Pathoor	43/22.02.2018	93469/28.02.2018	1,69,722/-
10	Anekkal-Sodankoor Road Retarring/ So.98/18 Amount 2,00,000/-	Umarabba	So.133/23.02.2018	93464/28.02.2018	1,93,810/-
11	Kajepadav -Malar Temple Road Retarring/So.99/18 Amount 1,50,000/-	Ananda Naik	45/22.02.2018	93471/28.02.2018	1,45,430/-
12	Borkala-Lenkirikkad Road Retarrig/So.100/18 Amount 3,50,000/-	Aboobakkar Siddiq	27/16.02.2018	91859/28.02.2018	3,36,522/-
13	Adakkalakatte-Kerimar Road Retarrig/101/18 Amount 3,50,000/-	Venkatramana Bolna	36/23.02.2018	88079/27.02.2018	3,38,424/-
14	Ayurveda Despensary Maitanance/ So.105/18 Amount 2,00,000/-	Beepathimma, Kodlamogar	47/22.02.2018	91848/28.02.2018	1,64,450/-
15	Motor tank to Nadibail Anganavadi/108/18 Amount 50,000/-	Padmavathi	65/24.03.2017	96590/22.08.2017	45,155/-
16	Motor & Electricity Connection to padeel Thoke Borwell/So.113/18 Amount 56,000/-	Aboobakkarsiddiq	74/29.03.2017	91255/22.08.2017	37,638/-
17	Kanakkar-Adekkala Road Tarring/So.115/18 Amount 2,00,000/-	Raghunatha Shetty	11/01.01.2018	95501/27.01.2018	1,94,000/-
18	Motor & Electricity Connection to NachadapadavBorwell/ So.116/18, amount50,000/	Rajathverghese	66/17/24.03.2017	7513/29.06.2017	36,442/-
19	Wooden plants toAgra Koppala VCB/So.117/18 Amount 50,000/-	VincentRobert Montherio	76/26.04.2017	96653/22.08.2017	36,105/-
20	Foot Bridge at balagadde/So.118/18 amount 50,000/-	Chandrasasa. M	41/16-17	00614/23.08.2017	40565/-

21	Kambalkody Foot Bridge/So.119/18 Amount 40,000/-	HameedAli	38/24.03.2017	07518/20.06.2017	34,334/-
22	Pathoor-Kudumbalchi road/So.120/18 Amount2,00,000/-	Hassankunhi	38/23.02.2018	93472/28.02.2018	1,91,631/-
23	Pipeculvert atAnekkalchatra/So.126/18 Amount 80,000/-	Umarabba	53/31.03.2017	7505/29.06.2017	68,348/-
26	Pipe culvert and Road improvement/ So.131/18 Amount 50,000/-	Ganeshprasad	M.B. Nil	91245/22.08.2017	40,241/-
27	Kaje Open well Repair/so.127/18 amount 78,000/-	P.B. Aboobakkar	82/28.05.2017	91259/22.08.2017	55,051/-
28	Karumadakody-bangambila Road tarring/So.128/18 Amount 3,30,000/-	Ganeshprasad	54/02.03.2018	39219/21.03.2018	3,14,206/-
29	Kajepadav-Bajilady Road tarring/So.121/18 Amount.2,00,000/-	P.B. Aboobakkar	86/18.01.2018	45504/27.01.2018	1,88,137/-
30	Anekkal -Sodankoor Road /So.82/18 Amount 1,10,000/-	Umarabba	Number nil/23.02.2018	93460/28.02.2018	1,01,378/-
31	Ganadakotya-Kootathaje Foot Bridge/So.56/18 Amount 60,000/-	Vishwanatha	79/31.05.2017	96631/22.08.2017	22,387/-
32	Pipe Culvert at Adkalakatte- Kerimar road to Bolna Somayya Shettigar Road/So.130/18 Amount 60,000/-	GopalaShettigar	M.B.no.Nil /25.04.2017	91272/22.08/2017	38,433/-
33	Urmi DWSS/So./13/18 Amount 2,78,000/-	Mohammadali	97/13.03.2018	198859/13.03.2018	1,98,859/-
34	Parandala Drinking Water Scheme/So.80/18 Amount 2,45,000/-	Ananda	108/22.817	91268/22.08.2017	2,00,821/-

35	Borewell to Thimmangoor Anganawadi/So.68/18 Amount 1,00,000/-	Shahul Hameed	83/23.07.2017	611283/26.10.2017	76,500/-
36	Motor to Pavala Anganawadi/So.59/18 Amount 50,000/-	Shyamala. V	28/24.03.2017	96624/22.08.2017	45,202/-
37	Kurumadakody Bagambila drinking water scheme Amount 2,78,000/-	Ganeshprasad	75/Nil	207516/206.2017	2,29,017/-
38	Drinking Water Facilities Improvement to panchayat Office So.84/18 Amount 49,224/-	AbdulRazak	No. Nil	400601/23.08.2017	45,496/-
39	Kanakkur-Adikkala Road tarring So.82/18 Amount 2,00,000/-	Thimmappa	8/03.01.2018	94553/27.01.2018	1,90,070/-
40	Kundapu Udda Road Side protection/So.48/18 Amount 50,000/-	K. Mohammad	15/03/2018	212261/30.06.2017	44,947/-
41	Nannithdy side bund repair/So.57/18 Amount 1,50,000/-	Ragava	26/01.09.16	207521/29.06.2017	1,38,461/-
42	AnebagiluS/C Road Tarring So.54/18 Amount 1,75,000/-	Sadashiva	17/01.01.2018	964448/01.01.2018	1,60,804/-
43	Kundapu Udda Road Side protection/So.78/18 Amount 50,000/-	K. Mohammad	02/03/2017	212260/30.06.2017	45,396/-
44	Kandappu Koppala masjid road Soling/So.45/18 Amount.1,00,000/-	K. Mohammad	54/16.317	233346/07.07.2017	92,415/-
				Total	61,87,613

### **3-8 Plan fund transferred to CDS - not spent**

As per the bank accounts of C.D.S. Kutumbashree, balance amount as on 31.03.2018 was

Rs.4,37,424/- (A/c No. 42282200066203). Kutumbashree C.D.S. has received total amount of Rs.54,07,000/- for the implementation of variuos projects during the period from 03.05.2012 to 31.03.2018, out of which only Rs. 49,69,576/- was spent during this period. Depositing plan fund in the C.D.S account without spending for the approved Project is highly irregular. So the amount of Rs.4,37,424/-(plan fund amount 1,77,309/- and Intrest received Rs.2,60,115/-) is to be spent for the purpose for which it was allotted or the unspent amount is to be remitted to the Panchayat fund immediatly and intimated to Audit.

## ഭാഗം-4

### പൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യുവലോകനവും

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

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

Name of Institution from which the fund received.	Date of receipt.	Amount. (₹)	Name and number of project	Expen diture.(₹)	Unspent balance. (₹)
Secretary, Manjeshwara Block Panchayat	01.04.2017	50,000	Paliativecare (Project No. 337/18)	0	50,000
Secretary, Manjeshwara Block Panchayat	21.10.2017	10,00,000	Morathana Cremitorium(Project No. 202/18)	0	10,00,000
Secretary, DistrictPanchayat, Kasaragod	23.02.2018	1,80,000	Milk subsidy (Project No. 41/18)	1,41,163	38,837
Secretary, Manjeshwara Block Panchayat	09.03.2018	10,62,500	Paddy Coolie Expense(Project No. 29/18)	10,62,500	-
Secretary, Manjeshwara Block Panchayat	09.03.2018	1,12,500	Scholarship for mentallychallenged (Project No. 7/18)	64,775	47,725
Secretary, Manjeshwara Block Panchayat	09.03.2018	1,80,000	Milk subsidy (Project No. 41/18)	1,48,346	31,654
Secretary, Manjeshwara Block Panchayat	26.03.2018	1,00,000	Paliativecare (Project No. 337/18)	1,00,000	-
Secretary, District Panchayat Kasaragod	26.03.2018	1,00,000	Paliativecare (Project No. 337/18)	1,00,000	-

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

NIL

**4-3 Details of mobilization advances made.**

Nil

**4-4 Loan/loan repayment.**

Nil

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

-NIL-

**4-6 Audit Recovery**

An amount of Rs-27,110-/- 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.
2015-16	3-2	14,236	Binoy Bose, Assistant Engineer	11704100434/03.05.2017
2015-16	3-4	6,624	Krishnend.G.K	11706000027/16.01.2018
2014-15	3(1)3	6,250	Jayaprakash.Dizous	94250100098/07.03.2018
		27,110		

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

Year of Audit	Para No.	Year of CAR	Para No.	Subject	Present position
Review report,(child welfare schemes and anganwadi)	3	2011-12	3.3.6	Evaluation of basic facilities of anganwadi	Objection Continues
Review report(child welfare schemes and anganwadi)	3	2011-12	3.3.6	Electric facilities of anganwadi	Objection Continues
Review report(child welfare schemes and anganwadi)	3	2011-12	3.3.6	Anganwadi functioning in rented building.	Objection Continues
2015-16	2-2	2016-17	Chapter2 Anex.5	Profession Tax reg.	Objection Continues
2014-15,2015-16	2-2	2016-17	Chapter-1 Anex.1	Property Tax reg.	Objection Continues

**4-8 Details of the charge surcharge cases**

NIL

## 4-9 Review of Audit.

### A- Concise Details:

Total Receipts for the year 2017-18	₹11,39,80,715
Total Payments for the year 2017-18	₹12,02,33,139
Loss in receipts	NIL
Loss in expenditure/ amount disallowed in audit	NIL
Amount objected in audit	₹ 65,11,711

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

NIL

### Details of amount objected in Audit:

para No	amount	Name and Designation of the officer responsible
3(1)	₹3,00,098	Rajeshwari.B.(Secretary)
3(4)	₹24,000	Vipin. S.G.Asst.Secretary
3(7)	₹61,87,613	Thimma Kudiya. Asst.Engineer.

### 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.

NIL

## 4-10 Audit reports pending settlement.

Year of Audit	Number & date of Latest reference from this office	No. of objections pending settlements
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1978 - 1979	LF.2095/85 dated : 12.07.1985	16
1979 - 1980	LF.C.13/13/83 dated: 14.01.1983	16
1980 - 1981	LF.C.13/1751/83 dated : 04.05.1984	13
1981 - 1982	LF.C.13/1006/85 dated : 05.08.1986	12
1982 - 1983	LF.C.12/1897/87 dated : 29.01.1988	8
1983 - 1984	LF.C.12/1255/88 dated :11.11.1988	11
1984 - 1985	LF.C.7/1504/89 dated: 18.12.1989	2
1985 - 1986	LF.C.7/2102/90 dated : 27.02.1991	8
1986 - 1987	LF.C.7/381/92 dated : 11.05.1992	7
1987 - 1988 &1988- 1989	LF.C.7/166/93 dated : 26.05.1993	6
1989 - 1990 to 1993 -94	JRY Fund	5
1989-90 to 1990-91	LF.KSD-1/159/96 dated: 24.04.1996	--
1996 - 1997	LF.KSD-5/37/97 dated: 15.01.2002	12
1991 - 1992to 1992-1993	LF.KSD-5/356/08 dated: 17.12.2002	Nil
1993-1994 to 1995 - 1996	LF.KSD-6/186/03 dated: 01.07.2003	7
1996 - 1997	LF.KSD-6/262/05 dated: 03.03.2006	2
1997 - 1998	LF.KSD-4/348/06 dated: 22.02.2007	15
1998 - 1999	LF.KSD-4/523/06 dated: 23.01.2007	18
1999 - 2000	LF.KSD-4/576/08 dated: 15.12.2008	10
2000 - 2001	LF.KSD-4/631/08 dated: 15.12.2008	4
2001 - 2002	LF.KSD-4/632/08 dated: 15.12.2008	4



2002-2003	LF.KSD-4/367/09 dated: 09.11.2009	11
2003-2004	LF.KSD-4/368/09 dated: 10.11.2009	14
1999 - 2000	LF.KSD-4/576/08 dated: 15.12.2008	10
2005-2006	LF.KSD-4/179/10 dated: 22.12.2010	20
2006-2007	LF.KSD-4/258/10 dated: 17.05.2011	6
2004 - 2005	LF.KSD-4/169/10 dated: 12.05.2011	20
2007-2008	LF.KSD-4/771/07 dated: 28.01.2012	8
2008-2009	LF.KSD-4/667/12dated: 15.11.2012	9
2009-2010	LF.KSD-4/271/13 dated: 27.03.2013	7
2010-2011 & 2011-2012	LF.KSD-9/534/15 dated: 04.02.2016	16
2012-2013	LF.KSD-9/805/14 dated:17.12.2014	5
2013-14	KSA-KSD9/766/15(ii)dated10.12.2015	15
2014-15	KSA-KSD5/733/2015dated17.03.2017	12
2015-16	KSA-KSD-5/1208/16dated 30.11.2016	4
2016-17	KSA-KSD-5/843/17dated 26.07.2017	25

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

The Deputy Director,  
District Audit Office, Kasaragod.

## **Annexure -1**

## **AUDIT CERTIFICATE**

No. KSA-KSD-5/1401/2018.

Kerala State Audit Department,

District Audit Office,

Kasaragod – 671123

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

Phone: 04994-256690

Dated : 27-12-2018.

Certified that, I have audited the Annual Financial Statement of Vorkady 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 Vorkady Grama Panchayat for the year 2017-18, 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.

## **Annexure-2**

### **Receipt and Payments for the year 2017-18**

VorkadyGramapanchayat RECEIPT & PAYMENT STATEMENT

For the period from 01-April-2017 to 31-March-2018

Code.No	Description of Items	Schedule No	Amount
	RECEIPTS		
	Opening Balance		
Bank	Bank	RP-40(a)	17746857.00
Cash	Cash	RP-40(a)	50982.00
	Operating		
110000000	Tax Revenue	RP-1	455180.00
130000000	Rental income from Panchayat Properties	RP-3	750.00
140000000	Fees & User Charges	RP-4	191664.00
150000000	Sale & Hire Charges	RP-5	225940.00
160000000	Revenue Grants, Funds, Contributions & Compensations	RP-7	43851853.00
171000000	Interest Earned	RP-9	215609.00
320000000	Grants, Funds & Contributions for Specific Purposes	RP-31	5919276.00
350000000	Other Liabilities	RP-36	8770.00
	Non Operating		
180000000	Other Income	RP-10	47458.00
340000000	Deposits Received	RP-34	60510.00
350000000	Other Liabilities	RP-36	152373.00
431000000	Sundry Debtors (Receivables)	RP-43	2101236.00
	Grand total		71028458.00
	PAYMENTS		
	Operating		
210000000	Establishment Expenses	RP-11	2751775.00
220000000	Administrative Expenses	RP-12	830896.00

230000000	Operations & Maintenance	RP-13	316291.00
250000000	Decentralised Plan Programme- Productive Sector	RP-15	4773764.00
251000000	Decentralised Plan Programme- Service Sector	RP-16	12818892.00
252000000	Decentralised Plan Programme- Infrastructure Sector	RP-17	1210112.00
253000000	Decentralised Plan Programme- Projects not included in Sector Division	RP-18	480223.00
254000000	Expenditures of Transferred institutions and State Sponsored Schemes	RP-19	2124536.00
255000000	Maintenance Projects	RP-20	7394991.00
256000000	Other Revenue Grants and Funds - Revenue Expenses	RP-21	12000.00
280000000	Prior Period item	RP-26	52006.00
350000000	Other Liabilities	RP-36	5133457.00
	Non Operating		
240000000	Interest & Finance Charges	RP-14	271.00
280000000	Prior Period Item	RP-26	-9.00
350000000	Other Liabilities	RP-36	2691920.00
410000000	Fixed Assets	RP-38	6347445.00
412000000	Capital work in Progress	RP-40	3801348.00
431000000	Sundry Debtors (Receivables)	RP-43	11266970.00
460000000	Loans, Advances and Deposits	RP-47	773451.00
	Closing Balance		
Bank	Bank	RP-40(b)	8168011.00
Cash	Cash	RP-40(b)	80108.00
	Grand Total		71028458.00

### **Annexure-3**

## **Income and Expenditure Statement for the period from 01.04.2017 to 31.03.2018**

Vorkady Grama Panchayat INCOME&EXPENDITURE STATEMENT			
For the period from 1st April,2017 to 31-March-2018			
Code.No	Description of Items	Schedule No	Amount
	INCOME		
110000000	Tax Revenue	I-1	2294959.00
130000000	Rental Income from Panchayat / Municipal Properties	I-3	144870.00
140000000	Fee & User Charges	I-4(b)	233114.00
150000000	Sale & Hire Charges	I-5(b)	225940.00
151000000	Receipts from Transferred Institutions	I-5(a)	0.0
160000000	Revenue Grants, Funds, Contributions & Compensations / Subsidies	I-6	84904589.00
171000000	Interest Earned	I-8	215609.00
180000000	Other Income	I-9	47458.00
	Total Income		88066539.00
	EXPENDITURE		
210000000	Establishment Expenses	I-10(b)	8975616.00
220000000	Administrative Expenses	I-11(b)	830896.00
230000000	Operations & Maintenance	I-12(b)	332208.00
240000000	Interest & Finance Charges	I-13	271.00
250000000	Decentralised Plan Programme-Productive Sector / Programme Expenses	I-14	7069537.00

251000000	Decentralised Plan Programme-Service Sector	I-14(a)	26920892.00
252000000	Decentralised Plan Programme-Infrastructure Sector	I-14(b)	1406136.00
253000000	Decentralised Plan Programme-Projects not included in Sector Division	I-14(c)	480223.00
254000000	Expenditures of Transferred Institutions and State Sponsored Schemes (not included under Decentralized Plan Programme)	I-14(d)	34298536.00
255000000	Maintenance Projects	I-14(e)	7394991.00
256000000	Other Revenue Grants and Funds - Revenue Expenses	I-15(a)	12000.00
272000000	Depreciation	I-17(a)	6539020.00
	Total Expenditure		94260326.00
	Gross Surplus/ Deficit of income over Expenditure		-6193787.00
280000000	Prior Period Item	I-18	-1155422.00
	Gross Surplus/Deficit of Income over Expenditure after prior period items.		-5038365.00
290000000	Transfer to Reserve Funds	I-18(a)	0.0

## **Annexure-4**

### **Balance Sheet As on 31.03.2018**

Vorkady Grama Panchayat BALANCE SHEET
As on 31-March-2018

Code.No	Description of Items	Schedule No	Amount
	LIABILITIES		
	Reserve & Surplus		
310000000	Panchayat / Municipal Fund	B-1	4727724.03
311000000	Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund	B-2	725000.00
312000000	Reserves	B-3	51222971.00
	Total Reserve & Surplus		56675695.03
	Grants, Contributions for Specific Purposes		
320000000	Grants, Funds & Contribution for Specific Purposes	B-4	5325859.00
	Total Grants, Contributions for Specific Purposes		5325859.00
	Loans		
330000000	Secured Loans	B-5	0.0
	Total Loans		0.0
	Current Liabilities & Provisions		
340000000	Deposits Received	B-7	343465.00
341000000	Deposits Works	B-8	0.0
350000000	Other Liabilities	B-9	989453.75
	Total Current Liabilities and Provisions		1332918.75
	TOTAL LIABILITIES		63334472.78
	ASSETS		
	Fixed Assets		
410000000	Fixed Assets	B-11	61781642.00

411000000	Accumulated Depreciation	B-11	-19795794.00
412000000	Capital Work in Progress	B-11(a)	43200.00
	Total Fixed Assets		42029048.00
	Investments		
	Current Assets, Loans and Advances		
430000000	Stock-in-hand	B-14	0.0
431000000	Sundry Debtors (Receivables)	B-15	12844077.78
432000000	Accumulated Provisions Against Debtors (Receivables)	B-15(a)	0.0
440000000	Pre-paid Expenses	B-16	0.0
450000000	Cash and Bank Balance	B-17	8248119.00
460000000	Loand, Advances and Deposits	B-18	213228.00
	Total Current Assets, Loans and Advances		0.0
	Total Current Assets, Loans and Advances		21305424.78
	Other Assets		
	Miscellaneous Expenditure (To the Extent not written off)		
	TOTAL ASSETS		63334472.78