

No.KSA.KSD-7/73/2017

Dated:31.01.2017

Kerala State Audit Department,
District Audit Office, Kasaragod.
Phone :04994256690
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From

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

To

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

Sir,

Sub: Bellur Grama Panchayat- Audit Report for the year 2015-16 issued -regarding.

As required in under Section 13 of Kerala Local Fund Audit Act,1994, Rule 18 of Kerala Local Fund Audit Rules 1996 and section 215 (4) of Kerala Panchayat Raj Act 1994, I forward herewith the Audit Report on the accounts of Bellur Grama Panchayat for the financial year 2015-16 for favour of further necessary actions as required under Rule 23 (1) of Kerala Local Fund Audit Rules, 1996.

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

Yours faithfully,

The Deputy Director

Kerala State Audit

Department,

District Audit Office,

Kasaragod.

Copy to :

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

No. KSA.KSD- /7/73/2017

Dated:31.01.2017

AUDIT REPORT ON THE ACCOUNTS OF BELLUR GRAMA PANCHAYAT IN KASARAGOD DISTRICT FOR THE YEAR
2015-16

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

The accounts of receipts and payments of the Bellur Grama Panchayat, in Kasaragod district, for the financial year 2015-16 was subjected to Audit. Development fund received, Fund for maintenance, Centrally Sponsored Funds and various departmental allocations were also audited. The cash receipts, remittances and withdrawals for the period from 01.10.2015 to 05.12.2016 were verified in audit.

The defects noticed in audit have been brought to the notice of the Panchayat through Audit Enquiries. 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 Panchayath.

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

(A). Details of Audit Conducted.

Name and Designation of the Officer who conducted the audit- Sri.Rajarama.C,
:Deputy Director of Kerala State Audit Department.

Time taken for audit	05.12.2016 to 14.12.2016
Name and designation of auditors who conducted the audit	Sri.Lokesh Achary.B. Audit officer.
	Sri Vinod Kumar. V. Assistant Audit Officer.
	Sri Raghunathan K. Assistant Audit Officer.
	Sri Kunhikrishnan. K.C. Senior Grade Auditor

(B). Executive Authorities.

President	A.K.Kushala	01.04.2015 to 01.10.2015
	Latha.M	19.11.2015 to 31.3.2016

Implementing Officers-

Designation	Name of the Officers	Period
Medical Officer (Allopathy)	Dr. Sandhay.M.N.	01.04.2015 to 09.09.2015
	Dr. Rahul Raghavan	10.09.2015 to 31.03.2016
Medical Officer (Ayurvedam)	Dr.Divyasree.A.S.	01.04.2015 to 06.04.2015
	Dr.Fathima Yasmine.KM	07.04.2015 to 16.05.2015
	Dr.Divyasree.A.S.	17.05.2015 to 25.06.2015
	Dr.Fathima Yasmine.KM	26.06.2015 to 31.03.2016
Veterinary Surgeon	Dr.Biniraj. A.	01.04.2015 to 31.12.2015
	Dr.Arun.T.S.	01.01.2016 to 31.03.2016
Agriculture Officer	Bindu.P.	01.04.2015 to 31.03.2016
Assistant Engineer	Ushar Krishnan.G	01.04.2015 to 31.03.2016
Head Master	Narayana.K	01.04.2015 to 31.03.2016
I.C.D.S Supervisor	K.V.Salomy	01.04.2015 to 22.12.2015
	Ramani.N.A.	23.12.2015 to 31.03.2016
Village Extension Officer	Sumod.S.S.	01.04.2015 to 31.03.2016

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ഭാഗം 1

പൊതു അനുബന്ധം

1-1 Budget.

The budget for the year 2015-2016 was approved by the panchayat committee as per resolution No.22/2015 dated 25.03.2015. The anticipated receipts and payments as per the budget were as follows.

Opening Balance	16,95,707
Anticipated Receipts	7,81,74,759
Total	7,98,70,466
Anticipated Payments	7,97,52,499
Closing Balance	1,17,967

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

1-2 Annual Financial Statement.

The Annual Financial Statement for the year 2015-2016 was submitted to audit on 18.07.2016. The statutory time limit for the submission of AFS to Audit has been complied with by the Panchayat.

1-3 Details of certification of Annual Financial Statement.

Year	Date of certification	Date and Number of the certificate
2015-2016	05.12.2016	Attached Annexure-1.

The Income and Expenditure Account, Receipt and payment and the balance sheet for the year 2015-16 which were subjected to audit are appended to this report.

The defects which remain to be rectified are furnished below-

1. There is no up to date record of the income from property tax. The demand register is incomplete and there is no accurate record in the sanchaya software also.
2. There are no records of arrear in property tax. Arrear demand register has not been maintained.

1-4 Financial Position.

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

Opening balance	1,46,52,520
Receipts	5,09,00,152
Total	6,55,52,672

Payments	5,40,77,795
Closing Balance	1,14,74,877

* The receipts and payments includes Rs.1,45,16,601/- received as EFMS under Mahatma Gandhi NREG and D B T-Fund transfer-87,55,010.

1-5 Utilization of Fund

Fund	Opening balance	Receipts	Receipts by t/c	Total	Payments	Payments by T/C	Closing balance	% of utilisation
Development Fund- General	2,25,116	4,72,949	51,25,099	58,23,164	57,91,827	31,337 (to CF)	-	100
Development Fund- SCP	9,11,827	35,27,096	-	44,38,923	35,27,096	9,11,827	-	100
Development Fund- TSP	8,72,000	18,65,000	-	27,37,000	22,40,000	4,97,000	-	100
Finance Commission Award	13,24,147	46,54,713	-	59,78,860	41,08,582	18,70,278	-	100
Performance Grant	22,18,388	6,00,695	-	28,19,083	9,73,089	18,45,994	-	100
Maintenance fund- Road	21,342	8,66,752	-	8,88,094	17,99,674	-	(-)9,11,580	100
Maintenance Fund Non road	16,08,801	11,07,724	-	27,16,525	18,04,945	-	(+)9,11,580	
B.fund		89,84,810	-	89,84,810	89,84,810	-	-	
MGNREGA	36,727	1,49,37,276	-	1,49,74,003	1,49,73,402	-	601	

1-6 Review of implementation of projects.

The details of projects approved and implemented are furnished below:

no.of projects approved	Estimated expenditure under the approved projects	No. of Projects implemented	Expended amount	No. of projects partially implemented	No. of projects not implemented	No. of projects completed	Percentage of completion
115	3,25,52,612	87	3,25,52,612	Nil	28	-	75

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.	33	93,33,374	29	80,35,116	86.09
2	Assistant Engineer.	57	1,33,24,377	36	90,21,899	67.79
3	Agricultural Officer.	7	16,32,666	7	14,46,436	88.61
4	Village Extension Officer.	8	66,25,900	6	13,50,000	20.37
5	ICDS Supervisor.	4	9,66,855	3	9,13,637	94.45
6	Medical Officer-P.H.C.	2	3,29,440	2	2,29,428	69.64
7	Head Master.	1	2,50,000	1	2,50,000	100
8	Veterinary Surgeon.	2	40,000	2	40,000	100
9	Medical Officer-Ayurveda	1	50,000	1	50,000	100
	Total	115	3,25,52,612	87	2,13,36,516	65.54

The poor percentage in implementation of projects is brought to notice.

1-7 Own fund.

There was a shortfall in the own revenue of the panchayat when compared to the revenue of the panchayat in the previous year, as detailed below:

Item	Previous year	This year	Difference	Percentage
Tax revenue	10,19,835	6,28,549	(-)3,91,286	(-)38.36
Non tax revenue	1,56,794	79,303	(-)77,491	(-)49.42

Other revenues	14,791	10,700	(-)4,091	(-)27.65
Total	11,91,420	7,18,552	(-)4,72,868	(-)39.68

The demand and arrear demand register of Property tax has not been maintained in the Panchayat. Certified details of the demand and arrear demand are also not available. Hence, the accuracy of the income under this item could not be verified in audit.

1-8 Welfare pensions

The details of the welfare activities under taken by the panchayat during the year 2015-16 are furnished below:

Name of the pension	Amount expended	No. of Beneficiaries
Unemployment Allowance	19,800	12
Agriculture Labour Pension	59,400	10
Widow pension	38,51,000	469
National Old Age Pension	33,95,550	493
Special Disabled Pension	13,49,020	184

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 07.12.2016, at 3.00 PM, in the presence of the accountant and the Secretary. The cash balance of was Rs.990/- as per the records. The physical presence of Rs.990/- was ensured in the verification.

1-10 Details of other audits conducted.

Audit	Date of last audit	Period of Audit	Date of receipt of the report
Performance Audit	20.10.2016	01/10/2016to 30.09.2016	25.10.2016
Audit of the Accountant General	4/2005	1997-98 to 2002-03	31.05.2005

ഭാഗം-2

വരവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

2-1 Property Tax - Huge Arrears

As per Annual Accounts furnished for Audit, there is an arrear of Rs.4,68,108/- under property tax for the financial year 2015-2016. But the demand and arrear demand register of property tax was not produced for audit verification. In the absence of these registers, the correctness of the arrears of property tax could not be verified. Earnest efforts have to be made to realise the arrear under property tax.

2-2 Profession Tax of Institution- not collected

(Audit Enquiry NO 3 / dated 13-12-2016)

The profession tax based on annual turnover was not seen realised from the following banking institution for the period 2015-16.

Sl.No	Name of Institution	period
1	Bellur Service co-operative Bank	2015-16 I st & II nd half Year

Profession tax have to be levied on the institution and a compliance report has to be submitted to audit along with the first reply.

2-3 profession Tax and D. & O. licence fees not realised.

(Audit Enquiry NO 3 / dated 13-12-2016)

On verification of the demand register of profession tax and D.&O. trade licence fees, it was noticed that the tax and fees have not been realised from the following trader.

Sl.No	Building No, Demand register page No, serial No, Nature of trading	Name and Address of the Trader	Period of Profession tax and D & O licence fee
1	III/ 196 61/38 A Grocery shop	Sri.Karunakara, s/o Narayana maniyani, kolathalppara House, Nettanige	2015-16

The tax and fee foregone have to be assessed and realised.

2-4 Registers Not produced to Audit

(Audit Enquiry NO 3 / dated. 13-12-2016)

The below mentioned Register and Demand registers are not produced to audit verification. In the absence of these registers, the correctness of the actual demand could not verify in audit

- 1) Rent register
- 2) property Tax Demand Register

3) Arrear demand register of property Tax

The above mentioned Registers have to be produced for audit verification.

ഭാഗം-3

ചെലവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

3-1 Infertility Camp Organisation - Irregularity

An amount of Rs 20,000 was withdrawn from treasury by Veterinary Surgeon Vide Bill No. 1/15-16 dated 30-10-2015 (FCG) and paid to Thahira Medicals Kasaragod vide cheque no. 635920 dt 31-12-2015 being the cost of medicines purchased for Infertility Camp Project No 104/16). The project cost was 20,000 and out of this Rs. 17,000 was for medicine purchase and Rs 3,000 was for notice, flex, transportation etc. But no amount was spent for publicity. Rs 20,000 was expended only for medicine.Document supporting the organisation of the camp such as attendance notice, proof of distribution of medicine etc. are not been produced for verification in audit. Therefore the the expenditure of Rs. 20,000 is objected in audit.

(Audit Enquiry No.L(1) dt.13-12-2016)

3-2 House construction for ST- Agreement not executed

Implimentig officer- VEO

Project No. 43/15 House construction for S.T. women

The following beneficiaries were paid Rs 2,50,000 each for the construction of houses. But agreement stating that, the property, house of the beneficiaries will not be transferred for a period of at least three years have not been produced for verification in audit. The procedural lapse is brought to notice of the panchayat committee. Agreement has to be executed with these beneficiaries at the earliest.

Project No. 43/15 House construction for ST		
Name	Amount	D.D.No./date
1. Aithappa Naik. \$ Sundari Kaipangala	50,000	377681dt.19-12-2014
	75,000	997125 dt. 28-01-15
	50,000	565017dt.27-02-2015
	50,000	188096dt.18-02-2016
	25,000	188610dt.03-03-2016
	2,50,000	

2. Subbanna Naik \$ Lalitha Beejanthadka	50,000 75,000 50,000 50,000 25,000 2,50,000	377682dt.19-12-2014 997176 dt28-01-2015 565018dt.27-02-2015 636365 dt.04-08-2015 6378 71dt.18-11-2015
3. Nithyananda \$ Seetha Arthikudlu	50,000 75,000 50,000 50,000 25,000 2,50,000	377688 dt19-12-2014 997177dt.28-01-2015 565019dt.27-02-2015 565589dt.17.03-2015 636366dt.04-08-2015
4. Devappa Naik & Indireavathi Nakoor	50,000 75,000 50,000 50,000 25,000 2,50,000	377684 dt. 19-12-14 997178 dt. 28-1-2015 565020 dt. 27-2-2015 636364 dt. 04-08-15 637870dt.18-11-2015

5. Sundari \$ Balakrishna Naik	50,000	377685dt19-12-2014
	75,000	997179dt.28-01-2015
	50,000	565021dt. 27-2-2015
	50,000	636363dt. 04-8-2015
	25,000	637869dt. 18-11-15
	2,50,000	

3-3 Installation of street lights- records of installation not produced

Project. no.-40/16,

Voucher no. 21500527/30.01.2016, Rs.89,528 (performance grant)

31 nos of 24 watts LED street lights were purchased by the Secretary vide the voucher noted above from M/s Solar Energies, Palakkad, but the files are silent about the places where these lights have been installed. An Audit enquiry bearing no 3 and date 13.12.2016 was served on the Secretary requiring him to furnish the details of installation of these street lights, but no replies were furnished. In these circumstances, the expenditure incurred for the purchase of these lights amounting to Rs. 89,528 is objected in audit.

3-4 Amount deposited with KSEB- Utilisation certificate not obtained

Project no.39/15-16 (Performance grant)

Voucher no. 21500320 dated. 01.10.2015, Rs. 3,22,400

As per the voucher noted above, a sum of Rs.3,22,400 was deposited with the Assistant Engineer, Electrical Section, mulleria, being the charges for fitting meters for 31 street lights @ Rs.10,400 per meter. The details of utilisation of the amount so deposited and the completion details of the work are not available with the Secretary. The utilisation certificate has not yet been called for by the secretary from the KSEB. Hence, the amount expended amounting to Rs. 3,22,400 is objected in Audit.

ഭാഗം-4**ചൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യുവലോകനവും****4-1 Share received for joint venture projects**

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

Name of Institution from which the fund received.	Date of receipt.	Amount.	Name of project.	Expenditure.	Balance.
District Panchayat Kasaragod	30.03.2016	60,000	Labour Charges Paddy cultivation	60,000	Nil
Block Panchayat Karaduka	29.02.2016	50,000	Santhwana paricharanam	50,000	Nil
Block Panchayat Karaduka	06.01.2016	5,00,000	Jalanidhi-Block share	5,00,000	Nil

4-2 Deposits made with other agencies/LSGIs

Agency	Name of the work	Amount deposited	Amount utilised	balance
Kerala State Electricity Board	Street light meter installation	3,22,400	Details not available	Details not available
Kerala State CivilSupplies Department	Maveli Store infrastructure development	1,00,000	1,00,000	nil

4-3 Details of mobilization advances made

Nil

4-4 Loan/loan repayment

Name of the loan Name of the bank	Purpose	Amount of loan	Amount outstanding at the beginning of the year	Amount repaid during the year	Balance
EMS loan from Bellur Service Co-operative bank	EMS loan	83 lakhs	29,28,222	10,06,850	19,21,372

4-5 Investments/Fixed deposits

Nil

4-6 Audit Recovery

There is a receipt of Rs. 4,621 under this head.

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

The details of the paragraphs included in the previous consolidated audit reports are furnished below-

Year of Audit report	Paragraph no	Year of consolidated audit report	Paragraph no	subject	Present condition
1998-99	30	1999-2000	3	Excess amount paid for cement- construction of well at Boothana SC. colony under ARWSS	Included in the 7 th report of the Local fund accounts Committee

4-8 Review of Audit

A- Concise Details:

Total Receipts for the year 2015-16	5,09,00,152
Total Payments for the year 2015-16	5,40,77,795
Loss in receipts	nil
Loss in expenditure/ amount disallowed in audit	nil
Amount objected in audit	4,31,928

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	20,000	Dr.Biniraj.A, Verterinary Surgeon
3-3	89,528	Sri.K.Samabhat, Secretary
3-4	3,22,400	Sri.K.Samabhat, Secretary

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

4-9 Audit reports pending settlement

Year of Audit	Name & date Latest reference from this office	No & Paras pending
1969-70	LF 6678/C2/75 dt.20.01.1975	9
1971-72	LF 8131/C2/75 dt.27-03-1976	6
1983-84	LFC12/1386/dt. 28-11.1989	7
1984-85	LFC7/1876/89 dt. 18-07-1990	6
1985-86	LFC7/1999/90/dt. 11-04-1991	7
1986-87	LFC7/1233/91/dt. 14-10-1991	4
1988-89	LFKSD1/385/94/dt. 16.12.1994	4
1989-90 to 1993-94 (JRY)	LFKSD2/363/94/dt. 16-12-1994	4
1996-97	LFKSD4/177/98/dt. 7-05-1999/04-08-2000	8
1997-98	Lfksd4/ 353/99 dt. 24-08-2000/23-11-2000	9
1998-99	LFKSD5/219 /2000/dt.30-09-2000/5-1-2000	9
1990-91 to 1992-93	LFKSD5/ 307/01/dt. 26.6.2001/13-09-2001	8
1999-2000	LFKSD5/57/2001/dt. 14-06-2002/13-11-2002	8
2000-2001	LFKSD5/106 /2002/dt02-02-2002	9
1993-94 to 1995-96	LFKSD6/432 /2003/dt27-03-2004	7
2001-2002 plan	KFKSD6/802/2003/dt. 11-032005	5
2001-02 Final	LFKSD6/565/2005/dt. 01-01-2006/15-09-2008	9

2002-03	LFKSD4/640/09/dt. 20-01-2010	5
2003-04	LFKSD4/204/10/dt. 18-12-2010	16
2004-05	LFKSD4/205/10/dt. 09-12-2010	7
2005-06	LFKSD7/135/11/dt. 03-02-2012	6
2006-07	LFKSD7/ 142/11/ dt. 14-02-2012	6
2007-08	LFKSD7/138/11/dt. 14-02-2012	4
2008-09	LFKSD4/217/12/ dt. 13-02-2012	6
2009-10	FKSD4/272/12/dt. 14-02-2012	4
2010-11	LFKSD4/467/13/dt29-10-2013 /13-12-2013	6
2011-12	LFKSD4/468/13/dt. 16-12-2013/31-12-2013	5
2012-13	LFKSD7/430/14/dt. 30-12-2014	11
2013-14	LFKSD7/826/2015/dt9-10-2015	10
2014-15	KSA-KSD7/637/2015 dated 20.07.2016	7

Deputy

Director,

Kerala State Audit

Department,

District Audit Office, Kasragod

Annexure 1

Certificate of Audit

ഓഡിറ്റ് സർട്ടിഫിക്കറ്റ്

കെ.എസ്.എ-കെ.എസ്.ഡി.7/73/2017

തീയതി.31.01.2117

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 ബെള്ളൂർ ഗ്രാമ പഞ്ചായത്തിന്റെ 2015-16 വർഷത്തെ വാർഷിക ധനകാര്യ സ്റ്റേറ്റ്മെന്റ് പരിശോധിച്ചതായി ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

എന്റെ റിപ്പോർട്ടിൽ ചൂണ്ടിക്കാണിച്ചിരിക്കുന്ന പരാമർശങ്ങൾ ഒഴികെ, എന്റെ അഭിപ്രായത്തിൽ, ബെള്ളൂർ

ഗ്രാമ പഞ്ചായത്തിന്റെ 2015-16-ലെ വാർഷിക ധനകാര്യ പത്രിക, വരവ് ചെലവ് കണക്കുകളെ ശരിയായ രീതിയിൽ അവതരിപ്പിക്കുന്നു എന്ന് ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

ഡെപ്യൂട്ടി

ഡയറക്ടർ

കേരള സംസ്ഥാന ഓഡിറ്റ്

വകുപ്പ്,

ജില്ലാ ഓഡിറ്റ് കാര്യാലയം

കാസറഗോഡ്

No. KSA-KSD-7/73/2017

Kerala State Audit Department

District Audit Office,

Kasaragod – 671123

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

Phone: 04994256690

Dated :31.01.2017

Certified that, I have audited the Annual Financial Statement of Bellur Grama Panchayat in Kasaragod District for the year ended on 31.03.2016 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 Bellur Grama Panchayat for the year 2015-16, except the observations in Part 2 and part 3 of my audit report, properly presents the picture of income and expenditure.

Deputy

Director

District Audit

Office, Kasaragod