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KERALA STATE AUDIT DEPARTMENT

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AUDIT REPORT ON THE ACCOUNTS OF BELLUR GRAMA PANCHAYAT For the year 2018-19

District Audit Office, Kasaragod.

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(Registered with acknowledgement)

No. KSA.KSD-7/1003 /2019

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

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Dated: 12/11/2019.

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 2018-19 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 2018-19 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 21(1)(2 of Kerala Panchayat Raj (Manner of inspection and Audit system) Rules-1997).

Yours faithfully,

The Deputy Director,

Kerala State Audit Department,
District Audit Office, Kasaragod.

Copy to : 1. The Director of Kerala State Audit Department, Thiruvananthapuram (through e-mail)
2. The Deputy Director of Panchayats, Kasaragod.
3. Office copy.

**AUDIT REPORT ON THE ACCOUNTS OF BELLUR GRAMA PANCHAYAT IN
KASARAGOD DISTRICT FOR THE YEAR 2018-19**

(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 2018-19 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 from various accounts were verified in audit for the period from 01.04.2018 to 31.03.2019.

The defects noticed in audit have been brought to the notice of the Panchayat through audit enquiries. A total of 4 audit enquiries served, but no reply was received. On the basis of 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 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 not 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.Unni.PK, Deputy Director of Kerala State Audit Department.
Time taken for audit	22-08-2019 to 04-09-2019
Officers who conducted the Audit	Sri.Lokesha Achary.B, Audit Officer.(H.G)
	Sri.Yadava Kumara. C. H, Assistant Audit Officer.
	Sri.Vinod Kumar.V, Assistant Audit Officer
	Sri.Babu.M, Senior Grade Auditor
	Sri.Janardanan.C, Senior Grade Auditor .

(B). Executive Authorities.

President	Smt. Latha. M.	01.04.2018 to 31.03.2019.
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Secretary	Sri.AchuthaManiyani.K	01.04.2018 to 07.04.2018
	Sri.Mathew John (HC in charge)	08.04.2018 to 01.05.2018
	Sri.AchuthaManiyani.K	02.05.2018 to 25.06.2018 FN
	Smt.Geetha Kumari.T	25.06.2018 AN to 22.07.2018
	Sri.K.Mahlingeshwara Sharma	23.07.2018 to 05.08.2018
	Smt.Geetha Kumari.T	06.08.2018 to 31.03.2019

Implementing Officers.

Designation	Name of the Officers	Period
Assistant Engineer	Rajesh.A.K	01.04.2018 to 18.01.2019
	Satheeshan.M.K	19.01.2019 to 31.03.2019
Agriculture Officer	Chavana Narasimhulu	01.04.2018 to 20.07.2018 FN
	Byju Baby	20.07.2018 AN to 01.11.2018
	Vandana G Pai	02.11.2018 to 12.11.2018
	Meera.N	13.11.2018 to 19.02.2019
	Bindu.P	20.02.2019 to 31.03.2019
Village Extension Officer	Mahadeva.C.M	01.04.2018 to 31.03.2019
I.C.D.S. Supervisor.	Rama.T.P	01.04.2018 to 31.03.2019
Head Master, GLPS Nettanige	Prakash.B.M	01.04.2018 to 31.03.2019
Medical Officer (Allopathy)	Dr.Fawas Majeed	01.04.2018 to 31.03.2019
Medical Officer (Ayurveda).	Dr.Hajish.P.C	01.04.2018 to 31.03.2019
Veterinary Surgeon.	Dr.Kishor.K.J	01.04.2018 to 26.11.2018
	Dr.Snella Sunny (i/C)	27.11.2018 to 31.03.2019

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1-1 Budget

The Budget for the year 2018-19 was approved by the Panchayat Committee as per resolution No. 1/1 dt. 27.03.2018. The anticipated receipts and payments as per the budget were as follows.

Opening Balance	₹56,56,000
Receipt	₹16,28,99,138
Total	₹16,85,55,138
Expenditure	₹16,45,12,997
Closing Balance	₹40,42,141

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	₹56,56,000	₹86,59,081	₹30,03,081	-
Receipts	₹16,28,99,138	₹9,40,50,719	-	₹6,88,48,419
Total	₹16,85,55,138	₹10,27,09,800	-	₹6,58,45,338
Payments	₹16,45,12,997	₹9,44,89,048	-	₹7,00,23,949
Closing Balance	₹40,42,141	₹82,20,752	₹41,78,611	-

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

1-2 Annual Financial Statements

Statutory time limit for the-submission of A.F.S.	Submitted to audit	Returned to the Panchayat for the rectification of defects	Resubmitted after rectification of defects
31-07-2019	07-06-2019	-	-

1-3 Financial Position

Opening balance	₹86,59,081
Receipts (including Rs.1,97,11,655- wages transferred under NREGA via EFMS and Rs.1,56,82,200 being the amount transferred to beneficiaries of various social security pensions via DBT)	₹9,40,50,719
Total	₹10,27,09,800
Payments (including Rs.1,97,11,655- wages transferred under NREGA via EFMS and Rs.1,56,82,200 being the amount transferred to beneficiaries of various social security pensions via DBT)	₹9,44,89,048
Closing Balance	₹82,20,752

1-4 Utilisation of funds as per Appropriation Control Register

Fund	Opening Balance	Receipts	Total	Expenditure	Closing Balance	
Development Fund General (as per ACR)	0	1,08,10,000	1,08,10,000	97,21,928	10,88,072	
Development Fund S.C.P. (as per ACR)	0	43,47,000	43,47,000	32,94,169	10,52,831	
Development Fund T.S.P. (as per ACR)	0	31,30,000	31,30,000	22,81,192	8,48,808	
C.F.C. Grant (as per ACR)	0	50,17,000	50,17,000	49,91,046	25,954	
Maintenance Fund- Road (as per ACR)	0	28,77,000	28,77,000	28,76,995	5	
Maintenance Fund – Non-Road (as per ACR)	0	27,76,000	27,76,000	27,75,950	50	
Mahatma	Admin	2,187	5,78,950	5,81,137	5,67,790	13,347

Gandhi National Rural Employment Guarantee Scheme	Wages directly given to beneficiary account	-	1,97,11,655	1,97,11,655	1,97,11,655	-
Central Fund	1) TSC	-	2,00,494	2,00,494	-	2,00,494
	2) ICDS/ SNP	7,46,696	4,98,987	12,45,683	1,16,100	11,29,583
	3) SSA	1,08,500	-	1,08,500	-	1,08,500
	4) NPRPD	5,50,000	--	5,50,000	-	5,50,000
	5) ARWSS	19,112	-	19,112	-	19,112
	6) ICDS/ SNP	15,676	-	15,676	-	15,676
State Sponsored Funds	Social Security Pension	-	1,56,82,200	1,56,82,200	1,56,82,200	-
	Jalanidhi	57,79,540	97,74,466	1,55,54,006	1,14,93,135	40,60,871
Contributions for Joint Venture Projects	Block Panchayat	20,09,599	31,67,171	51,76,770	29,75,255	22,01,515
	District Panchayat	6,49,999	11,69,241	18,19,240	11,65,586	6,53,654

1-5 Review of Implementation of projects

The details of projects approved and implemented during the year 2018-19 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
156	116	-	40	74%

Details Projects Implemented by Implementing Officers

Sl. No.	Implementing Officers	Projects Approved		Projects implemented		Percentage of expenditure
		No.	Amount(₹)	No.	Amount(₹)	
1	Agricultural Officer.	8	19,46,333	7	14,05,408	72%
2	Veterinary	9	21,56,750	5	4,78,954	22%

	Surgeon					
3	Medical Officer- P.H.C.	4	7,26,050	4	6,41,807	88%
4	Medical Officer- Ayurveda.	2	1,70,000	2	1,67,624	98%
5	Village Extension Officer.	18	3,13,74,900	12	1,85,27,577	59%
6	I.C.D.S. Supervisor.	11	24,87,500	9	19,37,899	77%
7	Head Master.	9	12,62,000	9	12,27,517	97%
8	Secretary.	24	38,99,986	19	31,12,775	79%
9	Assistant Engineer.	71	1,92,98,550	49	1,18,15,053	61%
Total		156	6,33,22,069	116	3,93,14,614	62%

1-6 Review of projects under Mahatma Gandhi National Rural Employment Guarantee Act

Financial position of MNREGs is given below;

Item	Opening Balance ₹	Receipt ₹	Total ₹	Expenditure ₹	Closing Balance ₹
Administrative expenditure	2,187	5,78,950	5,81,137	5,67,790	13,347
Directly transferred to beneficiaries account	-	1,97,11,655	1,97,11,655	1,97,11,655	-
Total	2,187	2,02,90,605	2,02,92,792	2,02,79,445	13,347

A comparison of activities under MGNREGA

I Job Card As on 04.09.2019	
Total No. of JobCards issued	1,923
Total No. of Workers	3,136
Total No. of Active Job Cards	1,339
Total No. of Active Workers	1,939
(i) SC worker against active workers[%]	16.3

(ii)ST worker against active workers[%]	18.26			
II Progress	FY 2018-19	FY 2017-18	FY 2016-17	FY 2015-16
Person days planned	1,04,300	1,21,500	87,500	-
Persondays Generated so far	72,589	50,448	70,653	62,334
SC persondays % as of total persondays	18.85	16.89	19.79	20.15
ST persondays % as of total persondays	25.59	27.23	15.65	1.46
Women Persondays out of Total (%)	85.82	87.18	83.16	85.82
Average days of employment provided per Household	74.07	52.39	63.14	67.46
Average Wage rate per day per person(Rs.)	275.38	262.61	244.09	233.23
Total No of HHs completed 100 Days of Wage Employment	414	98	253	334
Total Households Worked	980	963	1,119	924
Total Individuals Worked	1,259	1,193	1,458	1,126
Differently abled persons worked	4	3	7	7
III- Works				
Total No. of Works Takenup (New+Spill Over)	248	224	372	347
Number of Ongoing Works	215	61	18	138
Number of Completed Works	33	163	354	209
% of NRM Expenditure(Public + Individual)	93.61	98.11	94.77	96.73
% of Category B Works	44.35	12.05	12.1	11.82
IV- Financial Progress				
Total Exp(Rs. in Lakhs.)	215.14	143.56	213.06	127.45
Wages(Rs. In Lakhs)	199.72	132.75	197.36	123.62
Material and skilled Wages(Rs. In Lakhs)	5.42	5.09	5.3	0
Material(%)	2.64	3.69	2.61	0
Total Adm Expenditure (Rs. in Lakhs.)	10	5.72	10.4	3.83
Admin Exp(%)	4.65	3.98	4.88	3
Average Cost Per Day Per Person(In Rs.)	294	280.51	263.66	239.37
% of Total Expenditure through EFMS	100	100	100	100
% payments generated within 15 days				

1-7 Social Security Pension

Name of the pension	Amount expended	No. of Beneficiaries
---------------------	-----------------	----------------------

	₹	
Unemployment Allowance	5760	2
Agriculture workers pension	83,600	8
Widow pension	60,79,100	512
Indira Gandhi National old age pension	70,53,000	627
National disabled pension	23,16,900	196
Pension for unmarried women above 50 years	1,49,600	12

1-8 Verification of Cash

The verification of cash balance as required under Section 6(4) of the Kerala Local Fund Audit Act, 1994 was conducted on 26-08-2019, at 03.15 pm, in the presence of the accountant and the Secretary. The cash balance was ₹ 567/- as per the records. The physical presence of ₹.567/- was ensured in the verification.

1-9 Internal Control

Distribution of work amongst the employees of the institution is done properly. Total number of 8 staff meetings were held during the year 2018-19. Personal Registers were not maintained by the persons concerned. All the accounts of the panchayat are incorporated in the annual financial statement. Rules for procurement of goods and stores are not followed by the institution strictly. Accounting of the assets created is not done properly. Asset Register also not properly maintained. Although the front office is functioning properly, front office duty register has not been maintained properly.

1-10 Details of other Audits Conducted

	Date of Audit	Period of Audit	Date of Receipt of Audit Report
A G Audit	5-11-2018 to 21-11-2018	2013-14 to 2017-18	02-01-2019
Performance Audit	09-07-2019 to 11-07-2019	01-05-2019 to 30-06-2019	15-07-2019

1-11 Discrepancies Noticed in the Annual Financial Statements

Discrepancies noticed in the Annual Financial Statements of Belloor Gramapanchayat for the year 2018-19 are noted below-

1. The qualifications mentioned in the certificate on annual financial statement for the year 2017-18 have not been rectified.

2. Asset register has not been updated via Sachithra software. Hence the accuracy of the value of assets shown in Schedule B-11 of the balance Sheet as on 31.03.2019 could not be commented.

3. Reconciliation- 450230101- Bellor Service Coop bank own fund-

An amount of Rs.3,500 received on 21.04.2018 in the bank account has been shown as Directly credited by the bank in the reconciliation as on 31.03.2019. The amount has not been classified based on the remitter and purpose.

4. Reconciliation- 450620103-KGB own fund

An amount of Rs.54,220 has been shown as uncashed cheque in the reconciliation as on 31.03.2019 (Cheque No.007597/02.04.2019). The cheque was drawn on 02.04.2019, hence cannot be shown as uncashed in the reconciliation as on 31.03.2019.

5. The actual receipt and payments under NREGA during the year 2018-19 is given below-

Opening Balance	2,187
Receipt	11,07,495 (inclusive of Rs.98,000 Received being the incentives for the households who acheived 100 days of employment)
Total	11,09,682
payments	10,96,335
Closing Balance	13,347

But, receipts amounting to Rs.5,78,950 (with opening balance- RS.5,81,137) and payments amounting to Rs.5,67,790 therefrom are only disclosed by the Annual Financial Statement.

6. An amount of Rs.2,70,910 was seen cashed from the 450620103-KGB own fund on 02.04.2019, as per cheque no.07597/02.04.2019. But, as per vouchers no. 21800823, 824, 825, 826 dated 30.03.219, payments amounting to Rs.54,220 were seen recorded against cheque No.007597/02.04.2019. Balance of payments were seen recorded on 02.04.2019. It is not clear how payments can be recorded on 30.03.2019 against a cheques drawn on 02.04.2019.

7. The balance sheet as on 31.03.2019 shows a liability of Rs.1,08,500 under the head 320100116-SSA. This amout was found recorded on 31.01.2012 with narration as "vouchers for panchayat cash book". As the

narration is not descriptive, the name of the payer, purpose etc of this amount remain unclear. Hence, it is doubtful whether this liability actually exist.

8. The balance sheet as on 31.03.2019 shows a liability of Rs. 19,112 under the head 320100125-ARWSS. This amount was found to be carried over w.e.f 01.04.2012. The existence of this liability remains unclear in the absence of the details such as name of the payer, purpose, etc.

9. The balance sheet as on 31.03.2019 shows a liability of Rs.2,60,200 under the head 320800101-beneficiary contribution. The beneficiary contribution amounting to Rs.80,000 utilised for project No.50/19 has not been reduced from this head. Further, liability under this head amounting to Rs.7,300 was found reduced being the beneficiary contribution in JBY programme refunded to 73 beneficiaries. But, the beneficiary contribution collected for JBY programme was not shown as liability under this head. Hence, liability under this head cannot be reduced on account of refund of JBY beneficiary contribution.

10. The balance sheet as on 31.03.2019 shows a liability of Rs.4,20,145 under the head 320700204-contributions for joint venture projects(revenue)block panchayats. This is the amount as per receipt voucher no. 117060900052 dated 31.10.2017 in the Joint Venture account in the treasury. The receipt was made without any narration or details. Hence, the remitter, purpose etc of this amount remains unclear.

11. The advance register is incomplete. Advances pending have not been carried over. In this circumstance, the advances as per Schedule B-18 of the balance Sheet could not be commented upon.

12. The Deposit register is incomplete. Hence, the Deposits as per Schedule B-7 of the balance sheet could not be commented upon.

13. The balance sheet as on 31.03.2019 shows Rs.1,36,7,593 under the head 412010101-capital work in progress, the details of which have not been produced for verification.

14. The balance sheet as on 31.03.2019 shows a loan liability amounting to Rs.89,93,000 but equal amount has not been transferred to the head Prepaid Programme Expenses.

15. The amount receivable to the panchayat as on 01.04.2018 under the head 460100199- other Advances was Rs.42,090, but during the year an amount of Rs.45,000 has been shown as received.

16. When it was found that an amount of Rs.6,69,178 was repaid in excess on account of EMS loan refund, the amount was shown as receivable under the head 460100199- other advances on 01.03.2019. subsequently the amount was refunded by the bank authorities and the same was remitted to the Govt. On 29.03.2019. But, the amount is remaining as receivable in the balance sheet as on 31.03.2019. The balance sheet as on 31.03.2019 shows Rs.6,66,268 as receivable under the head 460100199- other advances, instead of Rs.6,69,178, because, the discrepancy mentioned in the qualification in Sl. No 11 has caused a deficiency of Rs.2,910.

17. Capital contribution has been recorded during 2018-19 only for Jananidhi fund. Capital contributions for other funds have not been recorded.

18. Accrual income amounting to Rs.6,42,918 was recorded during 2018-19, based on the abstract obtained from Sanchaya Software. But, the collection and balance of property tax as per the sanchaya software and the Annual Financial Statements differ from each other. Book adjustments amounting to Rs.74,020 was seen made in the collection of property tax as per the collection progress report obtained from sanchaya for which the permissions for adjustment, records showing the authority etc were not made available for verification.

19. The opening balance, collection, balance of the arrear property tax as per the Sanchaya software and annual financial statements differ for which no detailed informations were made available.

20. Annual Abstract was not written and certified in the demand register for profession tax from traders, professionals, institutions.

21. Annual Abstract was not written and certified in the demand register for D&O trade licence fees.

1-12 Project No 185/19- Belloor Irrigation Pond Maintenance (Joint Venture Project)- Details of ownership is not made available

Fund	Amount allocated	Amount spent	
		Amount	Bill No. Date
Development Fund	6,05,400	6,05,400	62 / 20.03.2019
Finance Commission Grant	1,50,000	1,50,000	67 / 20.03.2019
Karadukka Block Panchayat share	7,50,000	5,75,279	Cheque No 1657279 / 14.03.2019
Beneficiary share	1,50,500	-	
Total	16,55,900	13,31,129	

Contractor - Mr.KN Abdullah Haji

Contract No. 14 / 2017-18, dated 23.02.2018

In this project, Granite boulder dry packing for the walls of the pond in front of the Bellur Mahavishnu temple were done along with concrete belts. As mentioned above, a sum of Rs.13,31,129 was the expenditure for the work. As per the M.Book the work appears to have been completed on 29.12.2018. The observations regarding the implimentation of this project are noted below-

1. Documents showing ownership of the pond was not produced before Audit. Though a request for asset register was placed as per Audit Enquiry no.1 dated 31.08.2019, the same was not produced. Hence, it could not be verified whether the pond is included in the Asset Register of the Panchayat.
2. The documents related to the ownership of the pool and the handover of the pool to the panchayat is not produced to the audit.
3. Notice Boards/Name boards showing the name of the project, cost, ownership, and the purpose of the pond were not fixed in the premises of the pond.
4. A report on utilisation of the pond for irrigation during the last summer was called for vide Audit Enquiry No.1 dated 31.08.2019, in reply to which, the Assistant Engineer stated that only 5 farmers utilised the

pond during last summer for irrigation. The benefit of the project has to be extended to maximum possible number of farmers in future.

5. An amount of Rs.1,50,500 was collected from the beneficiaries as their contribution for the project (receipt number 117070100772 dated 07.02.2018) and the amount was deposited with the bank account of the panchayat in the Gramin Bank, Bellur branch. But, this amount was not utilised for the project, instead the entire cost of the project was borne by the panchayat from the Development Fund, Finance Commission Grant and Block Panchayat share. This is irregular. The Development Fund, Finance Commission Grant and Block Panchayat share were to be spent by the panchayat only after spending the beneficiary share already collected.
6. Out of Rs.7,50,000 received from Karaduka Block Panchayat only Rs.5,75,279 was spent for this project. The utilisation certificate for this amount along with the balance of Rs.1,74,721 have to be handed over to the Karaduka Block Panchayat immediately.

In the reply to the Audit Enquiry, the Assistant Engineer clarified that the pond was originally dug by the Minor Irrigation Department and was handed over to the panchayat, but the records of handing over have been misplaced. It was also stated that the pond is included in the Asset Register of the panchayat, but the asset register could not be produced for verification as it is misplaced. It was also asserted by the AE that the unutilised beneficiary share will be remitted with the consolidated fund of the state and the balance of the Block Panchayat Share will be refunded at the earliest.

The details of ownership of the pond and the abstract of asset register have to be produced to Audit along with the first reply to this Audit Report. A board showing the ownership and name of the project, purpose of the pond etc have to be erected at the site as early as possible. The unutilised beneficiary contribution have to be remitted with the consolidated fund of the state. The balance of the Block Panchayat share have to be refunded to the Block Panchayat. Till the above directions are complied with, the expenditure amounting to Rs.13,31,129 is placed under Audit objections.

1-13 Public work implimented through beneficiary committee- Excess Overhead charges paid- loss

As per G.O.(P) No.30/2016/Fin. dated 29/02/2016, provision for overhead charges @ 7.5% can be allowed in the estimate for the works executed through beneficiary committees. But in the estimates prepared for some road works executed through beneficiary committees, the estimates which were prepared using MoRD specifications in PRICE software, overhead charges @ 10% was allowed. In the letter no. Ind.&P.W.-B.2/266/2016/Fin. Dated 14.12.2016 of the Finance Secretary addressed to the Chief Engineer, it was clarified that, no revision of the existing over head charges of 7.5% for the works executed through beneficiary committees is required. Consequently, the Chief Engineer of L.S.G.D, vide circular No. D.B3-6512(B)/2013/CE/L.S.G.D. dated 29.12.2016, has directed to limit the over head charges @7.5% for the works which were executed through beneficiary committees. In the circular of the Chief engineer, it was also directed to execute supplementary agreement incorporating the over head charges admissible is limited to 7.5%, only for those works to which agreements have already been executed. It was also clarified in the circular that, the taxes and other expenses for the works have to be met from the 7.5% overhead charges allowed in the estimates.

Estimate of the following work was prepared in PRICE software using MoRD specifications. The overhead charges allowed in this work was 10%. In this work, payment was made to the convenor without deducting 2.5% over head charges from the total value of work done.

Sl. no.	Details of the work		Amount paid to the conveners			Amount to be borne by the panchayat	Excess(₹)
			Treasury bill no. & date	Total Amount (₹)	Amount paid to the convener (₹)		
1	Project No.	123/19	5/18-19 dated 26.05.2018 – 1,80,000 24/18-19 dated 18.08.2018- 2,02,797	3,82,797		Total value of work done (inclusive of 10% OH)	3,82,797
	Name of the project	Kaimale- Mithajal Road Development Fund- 1,80,000 Finance Commission Grant- 2,70,000			3,71,313	Total value of work done (inclusive of 7.5% OH only)	3,74,097
	Estimate and TS	₹ 4,50,000/- Estimate No- 2017/17745 TS No. 84353/2016-17				Total cost of project to be borne by the panchayat	3,74,097
	Name of the convener	Gnaesh Rai	Total	3,82,797		Total cost of project borne by the panchayat (gross amount of the bill)	3,82,797
	Agreement No.	32/16-17/AE/LSGD/BLR dated 10.03.2017					
	M.book No.	50/17-18					
	Total value of work done	₹3,82,797					
Total loss- 8,700.00							

An Audit Enquiry bearing No.2 and date 31.08.2019 was served on the Assistant Engineer seeking explanation for the irregularity. It was replied that the amount will be refunded to the panchayat fund immediately. Hence, the details of refund have to be intimated along with the first reply to this Audit Report failing which surcharge proceedings will be initiated.

1-14 Deposit works- utilisation certificate not produced

The following deposits were seen made by the Assistant Engineer with the Kerala Ground Water Department. The details of completion of these works along with the certificate of utilisation of the amount have to be produced for verification along with the First Reply to this Audit Report.

Sl no	Bill no & date	Amount	Purpose
1	42/10.01.2019	89,450	Project No.209- Nettanige GLPS DWS
2	34/27.11.2018	50,000	Project No.149- Aithanadka Anganawadi DWS
3	35/27.11.2018	25,200	Project No.149- Aithanadka Anganawadi DWS
4	36/27.11.2018	82,700	Project No.169- Golikkatte Anganawadi DWS
5	37/27.11.2018	78,200	Project No.183- Homoeo Dispensary DWS
6	38/27.11.2018	81,950	Project No.52- Bellur Krishibhavan DWS
	Total	4,07,500	

1-15 e-tender bid submission fee has not been received by the panchayat

For the various public works during the financial year 2018-19, bid submission fee were submitted through online by the the Contractors during e-tendering and are deposited in the account of the Executive Engineer, Local Self Govt. Department (Kasaragod). But this amounts are not transferred to the accounts of the panchayat. Steps may be initiated to refund the amount from District panchayat to the grama panchayat account.

1-16 Profession tax not demanded and collected from the institution

As per Rule 40 of Kerala Panchayat Raj (Profession Tax) Rules 1996, every company or business institutions which transacts business in the panchayat area for not less than sixty days in the half year, are liable to pay profession tax to the panchayat. On verification of the files and registers related to the profession tax, it was noticed that the Panchayat has not demanded and collected the profession tax from the employees of the following institution.

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Sl. No.	Name of the Institution	Period
1	Beja college of Arts & Science(Aided)	1 st & 2 nd half year of 2018-19

Profession tax has to be demanded and collected from the above institution and the details of tax collected has to be intimated at audit.

1-17 Purchase of medicines to Ayurveda Dispensary-not supplied completely

As per Project No S0.31/2018-2019 (Purchase of ayurveda Medicine) a sum of Rs.1,50,000/-withdrawn from the Treasury Vide bill No. 1/18-19 dt 07.08.2018 and paid to The Oushadhi,Kuttanellur,Thrissur along with the indent for medicines required. But the Medicines worth Rs.1,33,302/-is only supplied so far. Hence follow up action may be taken to obtain the balance medicine for Rs.16,698/- and intimated to audit.

1-18 Rent register not maintained

As per I-3 shedule of Annual Financial Statement an amount of Rs.7,580/-is shown as rent from auditorium, halls and other rents for the year 2018-19. But, Rent Register has not been maintained by the panchayat. Rent register should be maintained and submitted for audit verification.

1-19 Panchayat Share to S.S.A.- exess payment objected

Name of Project- Panchayat Share to S.S.A.

Implementing Officer- Headmaster,G.L.P.S, Nettanige

Bill No. 1/2018-19 dt: 15-09-2018 -6,17,000 (Devt.t Fund Gen)

Bill No. 2/2018-19 dt: 15-09-2019-2,00,,000 (S.C.P.)

Bill No. 3/2018-19 dt: 15-09-2018-2,50,000 (T.S.P.)

Total Rs 10,17,000.

An amount of Rs 10,17,000 was transferred to S.S.A. by Head Master, G.L.P.S, Nettanige being the project share for 2018-19. The total out lay of the project was 29,24,000. The Panchayat share is 40% of this amount Rs 11,69,600. But the total expenditure incurred during the year 2018-19 was Rs 10,43,000. 40% of this amount Rs 4,17,200 was to be paid by the Panchayat. But Rs 10,17,000 was paid resulting in the excess payment of Rs 5,99,800. The excess amount transferred Rs 5,99,800 is objected in audit.

1-20 Distribution of Cots to the old Aged- defects

Implementing Officer- ICDS Supervisor

(a) Project No-186/19- Distribution of cots to the old aged beneficiaries- (SC)-

An amount of ₹1,89,200 (SCP) was withdrawn from treasury by ICDS Supervisor vide bill number 32/2018-19 dated 27-03-2019 and paid to J K Furniture being the cost of 55 numbers of cots purchased (Invoice No 76/dt 22-03-2019) @ ₹3440 each for distribution among the old aged SC beneficiaries. On verification it is noticed that only 53 numbers of cots were seen distributed and 2 cots are remaining undistributed. This is highly irregular. The cost of 2 cots not distributed amounting to ₹6,880 is objected in audit. Action should

be taken to distribute the cots to the beneficiaries immediately. No reply furnished to the Audit Enquiry No 5 dated 04-09-2019 served to the ICDS Supervisor related to this project.

(b) Project No-187/19- Distribution of cots to old Aged- (ST)-

An amount of ₹1,27,280 (TSP) was withdrawn from treasury by ICDS Supervisor vide bill number 33/2018-19 dated 27-03-2019 and paid to J K Furniture being the cost of 37 numbers of cots purchased @ ₹ 3440 each (Invoice No77/22-03-2019) for distribution among the old aged ST beneficiaries. On verification it is noticed that only 34 numbers of cots were seen distributed and 3 cots are remaining undistributed. This is highly irregular. The Cost of 3 cots not distributed amounting to ₹ 10,320 is objected in audit. Action should be taken to distribute the cots to the beneficiaries immediately.No reply furnished to the Audit Enquiry No 5 dated 04-09-2019 served to the ICDS Supervisor related to this project.

ഭാഗം -2

വരവ്-വ്യക്തമായ നഷ്ടം പ്രതിപാദിക്കുന്ന ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

[KLFA Act 1994 സെക്ഷൻ 16, KLFA Rules 1996 ചട്ടം 19(1) പ്രകാരമുള്ള ഈ ഓഡിറ്റ് റിപ്പോർട്ടിന്റെ പ്രത്യേക ഭാഗം]

.. Nil

ഭാഗം -3

ചെലവ്-വ്യക്തമായ നഷ്ടം പ്രതിപാദിക്കുന്ന ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

[KLFA Act 1994 സെക്ഷൻ 16, KLFA Rules 1996 ചട്ടം 19(2) പ്രകാരമുള്ള ഓഡിറ്റ് റിപ്പോർട്ടിന്റെ പ്രത്യേക ഭാഗം]

**3-1 Public work implimented through beneficiary committee-
Excess Overhead charges paid- loss**

As per G.O.(P) No.30/2016/Fin. dated 29/02/2016, provision for overhead charges @ 7.5% can be allowed in the estimate for the works executed through beneficiary committees. But in the estimates prepared for some road works executed through beneficiary committees, the estimates which were prepared using MoRD specifications in PRICE software, overhead charges @ 10% was allowed. In the letter no. Ind.&P.W.-B.2/266/2016/Fin. Dated 14.12.2016 of the Finance Secretary addressed to the Chief Engineer, it was clarified that, no revision of the existing over head charges of 7.5% for the works executed through beneficiary committees is required. Consequently, the Chief Engineer of L.S.G.D, vide circular No. D.B3-6512(B)/2013/CE/L.S.G.D. dated 29.12.2016, has directed to limit the over head charges @7.5% for the works which were executed through beneficiary committees. In the circular of the Chief engineer, it was also directed to execute supplementary agreement incorporating the over head charges admissible is limited to 7.5%, only for those works to which agreements have already been executed. It was also clarified in the circular that, the taxes and other expenses for the works have to be met from the 7.5% overhead charges allowed in the estimates.

Estimate of the following work was prepared in PRICE software using MoRD specifications. The overhead charges allowed in this work was 10%. In this work, payment was made to the convener without deducting 2.5% over head charges from the total value of work done.

Sl. no.	Details of the work		Amount paid to the conveners			Amount to be borne by the panchayat	Excess(₹)	
	Details of the Project	Treasury bill no. & date	Total Amount (₹)	Amount paid to the convener (₹)				
1	Project No.	123/19	5/18-19 dated 26.05.2018 – 1,80,000 24/18-19 dated 18.08.2018- 2,02,797	3,82,797	3,71,313	Total value of work done (inclusive of 10% OH)	3,82,797	8,700
	Name of the project	Kaimale- Mithajal Road Development Development Fund- 1,80,000 Finance Commission Grant- 2,70,000				Total value of work done (inclusive of 7.5% OH only)	3,74,097	
	Estimate and TS	₹ 4,50,000/- Estimate No- 2017/17745 TS No. 84353/2016-17	Total	3,82,797		Total cost of project to be borne by the panchayat	3,74,097	
	Name of the convener	Gnaesh Rai				Total cost of project borne by the panchayat	3,82,797	
	Agreement No.	32/16-17/AE/LSGD/BLR dated 10.03.2017				(gross amount of the bill)		
	M.book No.	50/17-18						
	Total value of work	₹3,82,797						

done							
Total loss- 8,700.00							

An Audit Enquiry bearing No.2 and date 31.08.2019 was served on the Assistant Engineer seeking explanations for the irregularity. It was replied that the amount will be refunded to the panchayat fund immediately. Hence, the details of refund have to be intimated along with the first reply to this Audit Report failing which surcharge proceedings will be initiated.

ഭാഗം -4

പൊതുവിവരങ്ങളും ഓഡിറ്റ് പ്രത്യവലോകനവും

4-1 Details of amount received for Joint venture Projects

Name of Institution from which the fund received.	Year of receipt.	Amount. (₹)	Name of project	Expenditure.	Unspent balance. (₹)
Block Panchayat	2018-19	2,00,000	Milk Subsidy	1,82,355	17,645
	2018-19	3,40,000	Paddy labourcharge	3,40,000	0
	2018-19	18,14,671	Life Housing	18,14,671	0
	2018-19	62,500	Scholarship for disabled	62,500	0
	2017-18	7,50,000	Irrigation Pond at Bellur	5,75,279	1,74,271
	2017-18	1,00,000	Palliative care	96,771	3,229
	2017-18	1,25,000	Milk Subsidy	-	1,25,000
	2017-18	1,00,000	Purpose not Stated (Receipt on 31.10.2017)	-	1,00,000
	2011-12	8,00,000	Minjippadav Road, Adwala Kana Road, Kaippangala Footbridge	2,68,630	5,31,370
	2017-18	7,50,000	SC Colony crematorium- Compound wall	-	7,50,000
2017-18	5,00,000	Beejanthaduka Community Hall construction	-	5,00,000	
District Panchayat	2018-19	2,00,000	Palliative Care	1,96,346	3,654
	2018-19	2,11,110	Life share ST	2,11,110	
	2018-19	7,08,131	Life Share General	7,08,131	
	2018-19	50,000	Scholarship	50,000	

	2012-13 to 2017-18	27,50,000	Thanal Housing	22,00,000	5,50,000
	2017-18	1,00,000	Palliative Care (Received in STSB on 18.09.2017)	-	1,00,000

Unspent balance may either be utilised or refunded.

4-2 Expenditure made for deposit works.

Nil

4-3 Details Of Mobilisation Advances made

Nil

4-4 Loan/Loan repayment

The details of loan repayment made during the year and the loan amount outstanding as on 31.03.2019 are given below.

(Please see Sl.No.16 of para 1-11)

Name of the loan and purpose	Order No.date	Loan amount	Amount outstanding at the beginning of the year	Amount repaid during the year		Amount outstanding as on 31.03.2019
				Principal	Interest	
E.M.S. Housing Loan	G.O.(M.S.)No.207/2009 dt. 07-11-2009 /27-03-2010	83,00,000	1,27,672	<u>1,27,672</u>	nil	Nil
LIFE housing Scheme	G.O(MS)no.68/2018/LSGD dated 18.05.2018	89,93,000	Nil	Nil	NIL	89,93,000

4-5 Investments/Fixed deposits.

Nil

4-6 Audit recovery

Audit Recovery

The details of Rs.2,579 received as Audit Recovery are furnished below-

Year of Audit Report	Para	Amount Recovered	Name of the remitter	Receipt number and date
2012-13	3-7	2,579	M.N.Vishwanathan, AE, LSGD	118070100176/21.05.2018

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

Nil

4-8 Details of Charge/Surcharge actions

Nil

4-9 Review of Audit

A- Concise Details:

Total receipts for the year 2018-19	₹ 9,40,50,719
Total payments for the year 2018-19	₹ 9,44,89,048
Loss in receipts	-Nil-
Loss in expenditure/ amount disallowed in audit	₹ 8,700
Amount objected in audit	₹ 23,55,629

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

Para no.	Amount of loss		Person responsible for loss
	chargeable	surchargeable	
3-1	-	₹ 8,700	Rajesh.A.K, Assistant Engineer

Details of amount objected in Audit.

Para No.	Amount	Person Responsible
1-12	₹ 13,31,129	Satheeshan.M.K,Assistant Engineer
1-14	₹ 4,07,500	Rajesh.A.K,Assistant Engineer
1-19	₹ 5,99,800	Prakash.B.M,Headmaster,GLPS Nettanige
1-20(a)	₹ 6,880	Rama.T.P, ICDS Supervisor
1-20(b)	₹ 10,320	Rama.T.P, ICDS Supervisor
Total	₹ 23,55,629	

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 official address of the person responsible	Permanent address of the person responsible
3-1	Rajesh.A.K, Assistant Engineer, panathady Gramapanchayat	Near Shiva Temple, Kankol, Payyannur. Pin-670307

4-10 Details of Pending Audit Objections

Year of Audit	Name & date latest reference from this office	No. & Paras pending
1985-86	LFC7/1999/90 dt. 11-04-1991	14
1986-87	LFC7/1233/91 dt. 14-10-1991	4
1987-88 to 1989-90	LFKSD1/307/2001 dt.29-6-2001	16
1993-94 to 1995-96	LFKSD6/432/2003 dt.23-7-2004	3
1996-97	LFKSD4/177/98 dt. 07-05-1999	30
1997-98	LFKSD5/ 353/99 dt. 24-08-2000	26
1998-99	LFKSD5/219/2000 dt.30-09-2000	8
1999-2000	LFKSD5/57/2001 dt. 14-06-2002	10
2000-2001	LFKSD5-5/106/2002 dt. 02-09-2002	21
2001-2002 plan	LFKSD6/802/2003 dt. 11-03-2005	9
2001-02 Final	LFKSD6/565/2005 dt. 01-06-2006	9
2002-03	LFKSD6/4/640/09 dt. 20-01-2010	5
2003-04	LFKSD6/4/204/10 dt. 18-12-2010	16
2004-05	LFKSD6/4/205/10 dt. 09-12-2010	7
2005-06	LFKSD7/135/11 dt. 03-02-2012	6
2006-07	LFKSD7/142/11 dt. 14-02-2012	5
2007-08	LFKSD7/138/11 dt. 14-02-2012	4
2008-09	LFKSD4/217/12 dt. 13-02-2013	6

2009-10	LFKSD4/272/12 dt.14-02-2013	5
2010-11	LFKSD4/467/13 dt.29-10-2013	6
2011-12	LFKSD4/468/13 dt.6-12-2013	6
2012-13	LFKSD7/430/14 dt.30-12-2014	13
2013-14	LFKSD7/826/2015 dt.09-10-2015	9
2014-15	KSA.KSD7/637/2016 dt. 20.07.2016	7
2015-16	KSA.KSD-7/73/2017 dt. 31.01.2017	8
2016-17	KSA.KSD-7/984/2017 dt. 10.08.2017	17
2017-18	KSA.KSD-7/105/2019 dt.10.02.2019	19

Immediate action may be taken to settle the pending audit objections.

The Deputy Director,
District Audit Office, Kasaragod.

Annexure-1 Audit Certificate

No. KSA.KSD-7/ 1003/2019.

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

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

Phone: 04994-256690

Dated : 12-11-2019.

Certified that, I have audited the Annual Financial Statement of Bellur Grama Panchayat in Kasaragod District for the year ended on 31.03.2019 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 2018-2019, except the observations in Part 1, 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 Payment Statement

Bellur Grama Panchayat RECEIPT & PAYMENT STATEMENT			
For the period from 01-April-2018 to 31-March-2019			
Code.No	Description of Items	Schedule No	Amount
	RECEIPTS		
	Opening Balance		
Bank	Bank	RP-40(a)	8659081.00
Cash	Cash	RP-40(a)	0.0
	Operating		
110000000	Tax Revenue	RP-1	292596.00
130000000	Rental income from Panchayat Properties	RP-3	7580.00
140000000	Fees & User Charges	RP-4	71977.00
150000000	Sale & Hire Charges	RP-5	60277.00
160000000	Revenue Grants, Funds, Contributions & Compensations	RP-7	30516656.00
171000000	Interest Earned	RP-9	44155.00
320000000	Grants, Funds & Contributions for Specific Purposes	RP-31	16066950.00
350000000	Other Liabilities	RP-36	724578.00
	Non Operating		
180000000	Other Income	RP-10	2582.00
330000000	Secured Loans	RP-32	8993000.00
340000000	Deposits Received	RP-34	12000.00
350000000	Other Liabilities	RP-36	41505.00
431000000	Sundry Debtors (Receivables)	RP-43	1556068.00
460000000	Loans, Advances and Deposits	RP-47	266940.00
	Grand total		67315945.00
	PAYMENTS		
	Operating		
210000000	Establishment Expenses	RP-11	3137692.00
220000000	Administrative Expenses	RP-12	291993.00
230000000	Operations & Maintenance	RP-13	742940.00
250000000	Decentralised Plan Programme- Productive Sector	RP-15	2619225.00
251000000	Decentralised Plan Programme- Service Sector	RP-16	33379721.00

252000000	Decentralised Plan Programme- Infrastructure Sector	RP-17	646569.00
253000000	Decentralised Plan Programme- Projects not included in Sector Division	RP-18	635724.00
254000000	Expenditures of Transferred institutions and State Sponsored	RP-19	6880.00
	Schemes		
255000000	Maintenance Projects	RP-20	3757735.00
280000000	Prior Period item	RP-26	63987.00
320000000	Grants, Funds & Contributions for Specific Purposes	RP-31	27191.00
350000000	Other Liabilities	RP-36	4769925.00
	Non Operating		
240000000	Interest & Finance Charges	RP-14	42370.00
270000000	Provisions and Write off	RP-23	0.0
330000000	Secured Loans	RP-32	127672.00
350000000	Other Liabilities	RP-36	1080256.00
410000000	Fixed Assets	RP-38	697718.00
412000000	Capital work in Progress	RP-40	5650974.00
430000000	Stock-in-hand	RP-42	0.0
460000000	Loans, Advances and Deposits	RP-47	1416611.00
	Closing Balance		
Bank	Bank	RP-40(b)	8220762.00
Cash	Cash	RP-40(b)	0.0
	Grand Total		67315945.00

Annexure-3 Income and Expenditure statement

Bellur Grama Panchayat
INCOME & EXPENDITURE STATEMENT

For the period from 01-April-2018 to 31-March-2019

Code.No	Description of Items	Schedule No	Amount
	INCOME		
110000000	Tax Revenue	I-1	999394.00
130000000	Rental Income from Panchayat / Municipal Properties	I-3	7580.00
140000000	Fee & User Charges	I-4(b)	85577.00
150000000	Sale & Hire Charges	I-5(b)	60277.00
160000000	Revenue Grants, Funds, Contributions & Compensations / Subsidies	I-6	71512918.00
171000000	Interest Earned	I-8	44155.00
180000000	Other Income	I-9	2582.00
	Total Income		72712483.00
	EXPENDITURE		
210000000	Establishment Expenses	I-10(b)	6956463.00
220000000	Administrative Expenses	I-11(b)	315993.00
230000000	Operations & Maintenance	I-12(b)	742940.00
240000000	Interest & Finance Charges	I-13	42370.00
250000000	Decentralised Plan Programme-Productive Sector / Programme Expenses	I-14	2619225.00
251000000	Decentralised Plan Programme-Service Sector	I-14(a)	54668094.00
252000000	Decentralised Plan Programme-Infrastructure Sector	I-14(b)	646569.00
253000000	Decentralised Plan Programme-Projects not included in Sector Division	I-14(c)	635724.00
254000000	Expenditures of Transferred Institutions and State Sponsored Schemes (not included under Decentralized Plan Programme)	I-14(d)	15689080.00
255000000	Maintenance Projects	I-14(e)	3757735.00
270000000	Provisions and Write off	I-16	0.0
272000000	Depreciation	I-17(a)	3013933.66
	Total Expenditure		89088126.66
	Gross Surplus/ Deficit of income over Expenditure		-16375643.66
280000000	Prior Period Item	I-18	286832.00
	Gross Surplus/Deficit of Income over Expenditure after prior period items.		-16662475.66
290000000	Transfer to Reserve Funds	I-18(a)	0.0

Annexure-4 Balance Sheet

Bellur Grama Panchayat			
BALANCE SHEET			
For the period from 01-April-2018 to 31-March-2019			
Code.No	Description of Items	Schedule No	Amount
	LIABILITIES		
	Reserve & Surplus		
310000000	Panchayat / Municipal Fund	B-1	-30041498.66
311000000	Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund	B-2	0.0
312000000	Reserves	B-3	59543532.00
	Total Reserve & Surplus		29502033.34
	Grants, Contributions for Specific Purposes		
320000000	Grants, Funds & Contribution for Specific Purposes	B-4	10881148.00
	Total Grants, Contributions for Specific Purposes		10881148.00
	Loans		
330000000	Secured Loans	B-5	8993000.00
	Total Loans		8993000.00
	Current Liabilities & Provisions		
340000000	Deposits Received	B-7	250196.00
350000000	Other Liabilities	B-9	546219.00
	Total Current Liabilities and Provisions		796415.00
	TOTAL LIABILITIES		50172596.34
	ASSETS		
	Fixed Assets		
410000000	Fixed Assets	B-11	37876129.00
411000000	Accumulated Depreciation	B-11	-10855597.66
412000000	Capital Work in Progress	B-11(a)	13670593.00
	Total Fixed Assets		40691124.34

	Investments		
	Current Assets, Loans and Advances		
430000000	Stock-in-hand	B-14	0.0
431000000	Sundry Debtors (Receivables)	B-15	0.0
440000000	Pre-paid Expenses	B-16	0.0
450000000	Cash and Bank Balance	B-17	8220762.00
460000000	Loans, Advances and Deposits	B-18	1260710.00
	Total Current Assets, Loans and Advances		9481472.00
Other Assets			
Miscellaneous Expenditure (To the Extent not written off)			
TOTAL ASSETS			50172596.34