



കേരള സർക്കാർ

KERALA STATE AUDIT DEPARTMENT

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KERALA STATE MILITARY BENEVOLENT FUND  
**AUDIT REPORT 2019-20**

DISTRICT OFFICE, THIRUVANANTHAPURAM

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No.K.S.A.T.V.M/Mis.II/1327/2020.

Kerala State Audit Department,  
District Audit Office, Thiruvananthapuram-695001.

Phone No : 0471-2331231

Email : [lfadtvm@yahoo.in](mailto:lfadtvm@yahoo.in)

Dated: 05.01.2021

From  
The Joint Director.

To  
The Director,  
Directorate of Zainik Welfare,  
Vikas Bhavan  
Thiruvananthapuram-695003.

Sir,

Sub: Kerala State Military Benevolent Fund,Audit Report for the year 2019-20-reg

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Report on the Audit of Accounts of the State Military Benevolent Fund, Thiruvananthapuram for the year 2019-20 is forwarded herewith for information and necessary action.

Yours Faithfully,

Joint Director

Copy to :

1. The Director, Kerala State Audit Department (with c/l)
2. Office Copy

No.K.S.A.T.V.M./Mis.II/1327/2020, Dated. 05.01.2021

**REPORT ON THE AUDIT OF ACCOUNTS OF KERALA STATE MILITARY  
BENEVOLENT FUND FOR THE YEAR 2019-20**

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|                                 |  |
|---------------------------------|--|
| Officer responsible for Audit   | : Sri. Mohamed Nizar A., Joint Director  |
| Name of persons conducted Audit | : Sri Sabu.G.,Audit Officer (H.G.)   |
|                                 | : Smt. Salini.V.K,Senior Grade Auditor   |
|                                 | : Kumari Arya Krishnan.A.R, Auditor  |
| Date of Audit                   | : 12.11.2020 to 16.11.2020   |
| Officer Responsible             | Sri. Kishan A.,<br>Deputy Director,<br>: Director-in-charge<br><br>(From 01-04-2019 to 31-03-2020) |

**ഭാഗം -1**

**പൊതു അമ്പലോകനം**

**1-1 Accounts Audited**

The accounts of receipts and payments of the Kerala State Military Benevolent Fund for the year 2019-20 were subjected to audit.

**1-2 Military Benevolent Fund**

The Kerala State Military Benevolent Fund was constituted by amalgamating the Travancore and Cochin State Military Benevolent Fund as approved by the Government vide G.O. (Ms.) 1361 public dated 11.7.1962 under the auspicious of the Rajya Sainik Board. The fund will be replenished by the State's share of Flag Day Fund each year. The objective of the fund is to extend financial assistance for alleviation of distress and for promoting welfare of ex-servicemen and dependants of deceased soldiers and ex-servicemen . The fund is administered by the Rajya Sainik Board constituted by the Government. The Secretary of the Board shall be the Treasurer of the Fund. On behalf of the Rajya Sainik Board and with the approval of the Government, the Secretary implements the decision taken by the Board for fulfilling the objects as specified in the rules for the administration of the fund vide G.O. (Ms.) No. 350/04/GAD dated 1-2-2004 of General Administration (Sainik Welfare Fund).

The fund is deposited in the name of the Secretary in District Treasury, Thiruvananthapuram. Excess money of the yearly requirements is invested in long term/short term deposits with District Treasury as the corpus of the State Military Fund.

### 1-3 Budget

Budget of the Rajya Sainik Board for the year 2019-20 was passed on 04.06.2019.

In the following items ,actual expenditure exceeds the budget allocation

| Sl No. | particulars   | Budget allocation | Expenditure 19-20 |
|--------|---|-------------------|-------------------|
| 1      | DMBF financial assistance from DMBF including MCC   | 1,20,00,000       | 1,28,19,500       |
| 2      | Financial assistance from SMBF including differently abled children of exservicemen, repair of dwelling huts and festival allowances to inmates of leprosy sanatorium | 70,00,000         | 88,83,000         |
| 3      | MAC grant   | 25,00,000         | 27,12,000         |
| 4      | Exgratia from SMBF  | 1,35,00,000       | 1,39,93,000       |
| 5      | Short term deposit  | nil               | 50,00,000         |

As per the letter no. SW3/8/2020-SWD dated 13.2.2020 Governmnet accorded sanction for the revised budget of Directorate of Sainik welfare (ref no. B211346/2019/DSW dated 24.12.2019) with a condition to submit it during the next Rajya Sainik board meeting.

## ഭാഗം -2

### വരവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

#### 2-1 Major Receipts

The major receipts towards Military Benevolent Fund are the receipts from flag day fund and the interest from various fixed deposits. About 85% of the flag day fund is being transferred to Military Benevolent Fund.The total receipt during the year is rupees 57771715.85

#### 2-2 Fixed Deposits

During the year 2019-20 all Fixed Deposits are deposited in District Treasury Thiruvananthapuram. The details of Fixed Deposits during the year are as follows.

| Sl No | FD NO           | From     | To       | Amount      | Rate of Interest |
|-------|-----------------|----------|----------|-------------|------------------|
| 01    | JK120036/781097 | 12.10.19 | 12.04.20 | 50,00,000   | 6.5%             |
| 02    | JK508407/903251 | 10.01.20 | 10.01.21 | 1,00,00,000 | 8.5%             |
| 03    | AA024436/98331  | 15.04.20 | 15.04.22 | 50,00,000   | 8.5%             |
| 04    | JJ212709/992454 | 12.05.20 | 12.05.22 | 50,00,000   | 8.5%             |
|       |                 |          |          |             |                  |

|    |                   |          |          |             |      |
|----|-------------------|----------|----------|-------------|------|
| 05 | JL0268486         | 12.06.20 | 10.12.20 | 50,00,000   | 8%   |
| 06 | JJ951810          | 13.06.20 | 13.06.20 | 50,00,000   | 8.5% |
| 07 | JJ951936/1043425  | 22.06.20 | 22.06.22 | 50,00,000   | 8.5% |
| 08 | JL0269730/1081050 | 22.07.20 | 22.07.22 | 1,00,00,000 | 8.5% |
| 09 | AA173617/1102372  | 10.08.20 | 10.08.22 | 50,00,000   | 8.5% |
| 10 | AA173675/1115730  | 17.08.20 | 17.08.22 | 30,00,000   | 8.5% |
| 11 | JK494691/1122220  | 20.08.20 | 20.08.22 | 1,00,00,000 | 8.5% |
| 12 | JJ603896/1139290  | 28.08.20 | 28.08.22 | 50,00,000   | 8.5% |
| 13 | AA290031/1139325  | 29.08.20 | 29.08.22 | 50,00,000   | 8.5% |
| 14 | AA290032/1139333  | 29.08.20 | 29.08.22 | 50,00,000   | 8.5% |
| 15 | JJ527378/1149832  | 06.09.20 | 06.09.22 | 50,00,000   | 8.5% |
| 16 | JJ527393/1149854  | 08.09.20 | 08.09.22 | 50,00,000   | 8.5% |
| 17 | AA290238/1150011  | 11.09.20 | 11.09.22 | 50,00,000   | 8.5% |
| 18 | JJ527439/1160903  | 15.09.20 | 15.09.22 | 50,00,000   | 8.5% |
| 19 | JJ355079/1183344  | 20.09.20 | 20.09.22 | 50,00,000   | 8.5% |
| 20 | JJ527773/1183356  | 22.09.20 | 22.09.22 | 50,00,000   | 8.5% |
| 21 | JJ527782/1174508  | 26.09.20 | 26.09.22 | 50,00,000   | 8.5% |
| 22 | JJ527783/1174541  | 26.09.20 | 26.09.22 | 50,00,000   | 8.5% |
| 23 | JJ355848/1207831  | 05.10.20 | 05.10.22 | 50,00,000   | 8.5% |
| 25 | JJ355849/120836   | 05.10.20 | 05.10.22 | 50,00,000   | 8.5% |
| 25 | JJ345708/1207745  | 10.10.20 | 10.10.22 | 50,00,000   | 8.5% |

ഭാഗം -3

ചെലവുകൾ കണക്കുകളിൽമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

3-1 No remarks

ഭാഗം -4

പൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യവലോകനവും

4-1 Financial position

|                 |                |
|-----------------|----------------|
| OPENING BALANCE | 1,25,92,659.29 |
| RECEIPTS        | 5,77,71,715.85 |
| TOTAL           | 7,03,64,375.14 |
| EXPENDITURES    | 6,42,79,339.00 |
| CLOSING BALANCE | 60,85,036.14   |

Joint Director,  
District Audit Office, Thiruvananthapuram.

Annexure 1

Receipt & Payment Statement

**RECEIPT AND PAYMENT STATEMENT OF KERALA STATE MILITARY  
BENEVOLENT FUND**

| Receipts  |                | Payments   |                |
|---|----------------|--|----------------|
| Item  | Amount         | Item   | Amount         |
| Opening balance   | 12592659.29    | Blind grant  | 6,53,000.00    |
| Corpus interest received form District Treasury                     | 1,95,91,140.00 | Coaching class Grant for exam/interview  | 7,78,968.00    |
| Corpus interest from SBI Vikas Bhavan branch                        | 34,658.00      | Medical After Care Grant   | 27,12,000.00   |
| Intersest received from SBI on SB account                           | 1,76,613.00    | Marriage Grant   | 46,05,000.00   |
| Refund of undisbursed amount/interest accrued from ZSWO             | 4,69,552.85    | Ex-gratia Grant  | 1,39,93,000.00 |
| Penalty for loss of identity card                                   | 1,15,700.00    | Cash Award to top marks scorer of 10 <sup>th</sup> & 12 <sup>th</sup> students | 18,74,000.00   |
| Profit on X mas/New year lottery                                    | 1,00,00,000.00 | Financial assistance for SET/NET/JRF,Civil Service Exams etc.                  | 5,83,000.00    |
| Amount received from Flag Day Fund                                  | 1,89,00,000.00 | Fixed deposit  | 1,00,00,000.00 |
| Closure of short term Deposit                                       | 49,84,052.00   | Short term deposit   | 50,00,000.00   |
| Refund of advance paid of construction of Sainik centre at Kottayam | 35,00,000.00   | Computerization and provision of Website and in-house training                 | 11,615.00      |
|   |                | Computerization of SMBF/Flag Day fund account at District level                | 12,000.00      |
|   |                |  |                |

|       |                |   |                |
|-------|----------------|---|----------------|
|       |                | Miscellaneous expenditure                                     | 39,500.00      |
|       |                | Salary to data entry operator                                 | 4,39,805.00    |
|       |                | Immediate Financial Assistance                                | 8,41,000.00    |
|       |                | Financial assistance from DMBF                                | 39,95,000.00   |
|       |                | Mentally challenged children grant                            | 8,24,500.00    |
|       |                | Differently abled children grant                              | 53,40,000.00   |
|       |                | Financial assistance from SMBF                                | 31,43,000.00   |
|       |                | Dwelling hut repair grant                                     | 4,00,000.00    |
|       |                | Financial Assistance to Inmates of Paraplegic centre, Pune    | 60,000.00      |
|       |                | Issue of sewing/embroidery machine                            | 2,12,019.00    |
|       |                | Grant for kidney patients for dialysis                        | 32,000.00      |
|       |                | After care grant for organ transplantation                    | 1,92,000.00    |
|       |                | Taluk, Distt.& State level awareness campign for ESM          | 20,000.00      |
|       |                | Suply of sewing machine-emb machine to a team of ESM/Widows   | 37,098.00      |
|       |                | Amount automatically deducted by the District Treasury Office | 4,80,834.00    |
|       |                | Closing balance   | 60,85,036.14   |
| TOTAL | 7,03,64,375.14 | TOTAL   | 7,03,64,375.14 |

Joint Director,  
District Audit Office, Thiruvananthapuram.



Annexure 2  
AUDIT CERTIFICATE

No.K.S.A.T.V.M/Mis.II/1327/2020

Kerala State Audit Department,  
District Audit Office, Thiruvananthapuram-695001.

Phone No : 0471-2331231

Email : [lfadvm@yahoo.in](mailto:lfadvm@yahoo.in)

Dated: 05.01.2020

Certified that the expenditure incurred by the State Military Benevolent Fund for the year 2019-20 has been verified in audit and found to be in order.

JOINT DIRECTOR,  
KERALA STATE AUDIT DEPARTMENT,  
DISTRICT AUDIT OFFICE, THIRUVANANTHAPURAM