



കേരള സർക്കാർ

KERALA STATE AUDIT DEPARTMENT

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KERALA STATE MILITARY BENEVOLENT FUND
AUDIT REPORT 2020-21

DISTRICT OFFICE, THIRUVANANTHAPURAM

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District Audit Office, Thiruvananthapuram-695001.

Phone No : 0471-2331231

Email : lfadtvm@yahoo.in

Dated:22.10.2021

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 2020-21-reg

Report on the Audit of Accounts of the State Military Benevolent Fund, Thiruvananthapuram for the year 2020-21 is forwarded herewith for information and necessary action.

Yours Faithfully,
Sd/-

Joint Director

Copy to :

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

No.KSA.Tvm/Mis.II/1563/2021

Dated.22.10.2021

REPORT ON THE AUDIT OF ACCOUNTS OF KERALA STATE MILITARY BENEVOLENT FUND FOR THE YEAR 2020- 21

Officer responsible to conduct Audit	: Smt. Sheila Ubald, Joint Director	
Name of persons who conducted the Audit	Smt. Sindhu.P.S, : Audit Officer (H.G)	
	Smt. Viswalatha.V.L, : Senior Grade Auditor	
	Smt. Sreedevi.K, : Senior Grade Auditor	
Date of Audit	: 08.10.2021 to 12.10.2021	
Executive Authority	Sri. Kishan A., Deputy Director, Director(in-charge)	From 01-04-20 to 07-01-2021
	Sri Vinod Mathew Deputy Director, Director(in-charge)	From 08-01-21 to 31-03-2021

ഭാഗം -1പൊതു അനുഭവോക്തനും**1-1 Accounts Audited**

The accounts of receipts and payments of the Kerala State Military Benevolent Fund for the year 2020-21 was 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 over 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

Due to the pandemic situations prevailing in the country, the budget of the fund for the year 2020-21 could not be placed before the Rajya Sainik Board. Hence, The Government, as per G.O(Rt) No.30/2020 dated 25.08.2020, approved the budget on condition that the same should be placed for ratification before the Rajya Sainik Board.

In the budget for 2020-21, allocations were made for several projects including self employment training, computer training, awareness programs, financial assistance for self employment etc.

But none of these were implemented. The reason for the same is attributed to the present Covid condition. Also, it is informed that there were no applicants for the projects. Steps may be taken to make the exservice men aware of the projects beneficial to them. Non implementation of projects when funds are available is not desirable.

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 58430026.50

2-2 Fixed Deposits

During the year 2020-21 all Fixed Deposits are deposited in District Treasury Thiruvananthapuram. The details of Fixed Deposits during the year are appended (Annexure II)

ഭാഗം -3

ചെലവു കണക്കുകളിൻമേലുള്ള ഓഡിറ്റ് നിരീക്ഷണങ്ങൾ

3-1

No remarks

ഭാഗം -4

പൊതു വിവരങ്ങളും ഓഡിറ്റ് പ്രത്യവലോകനവും

4-1 Financial position

Opening Balance	60,85,036.14
Receipts	5,84,30,026.50
TOTAL	6,45,15,062.64
Expenditure	6,32,75,591.75
Closing Balance	12,39,470.89

Sd/-

Joint Director,
District Audit Office, Thiruvananthapuram.

Annexure 1

RECEIPT AND PAYMENT STATEMENT OF KERALA STATE MILITARY BENEVOLENT FUND

Receipts		Payments	
Item	Amount	Item	Amount
Opening balance	60,85,036.14	Blind grant	6,39,000.00
Corpus interest received form District Treasury	2,04,38,415.00	Coaching class Grant for exam/interview	2,99,322.00
Corpus interest from SBI Vikas Bhavan branch	1,41,055.00	Medical After Care Grant	27,27,000.00
Intersest received from SBI on SB account	1,25,242.00	Marriage Grant	38,00,000.00
Refund of undisbursed amount/interest accrued from ZSWO	9,63,480.50	Ex-gratia Grant	1,50,00,000.00
Penalty for loss of identity card	81,000.00	Cash Award to top marks scorer of 10 th & 12 th students	19,70,000.00
Profit on X mas/New year lottery	1,00,00,000.00	Financial assistance for SET/NET/JRF,Civil Service Exams etc.	7,73,000.00
Amount received from Flag Day Fund	1,85,00,000.00	Fixed deposit	1,00,00,000.00
Closure of short term Deposit	50,00,000.00	Short term deposit	50,00,000.00
Refund of advance paid of construction of Sainik centre at Kottayam	27,00,000.00	Financial assistance from DMBF	31,86,000.00
Amount refunded from District Treasury Office	4,80,834.00	Miscellaneous expenditure	51,588.00
		Salary to data entry operator	3,55,740.00

		Immediate Financial Assistance	5,50,000.00
		Mentally challenged children grant	91,28,300.00
		Differently abled children grant	56,28,000.00
		Financial assistance from SMBF	18,71,000.00
		Dwelling hut repair grant	2,00,000.00
		Financial Assistance to Inmates of Paraplegic centre, Pune	36,000.00
		Issue of sewing/embroidery machine	1,54,641.00
		Kerala Flood Cess	0.75
		After care grant for organ transplantation	1,56,000.00
		CMSWF returned to ZSWO Palakkad	50,000.00
		Financial assistance to Paraplegic Rehabilitation Centre	17,00,000.00
		Closing balance	12,39,470.89
TOTAL	6,45,15,062.64	TOTAL	6,45,15,062.64

Sd/-

Joint Director,
District Audit Office, Thiruvananthapuram.

Annexure II

Details of fixed deposits as on 31.03.2021

Sl No	FD NO	From	To	Amount	Rate of Interest (%)
01	062375/1265016	07.11.20	07.11.22	5000000	8.5
02	062376/1265031	07.11.20	07.11.22	5000000	8.5
03	062377/1265043	07.11.20	07.11.22	5000000	8.5
04	062378/1265053	07.11.20	07.11.22	5000000	8.5
05	062379/1265063	07.11.20	07.11.22	5000000	8.5
06	062380/1265086	07.11.20	07.11.22	5000000	8.5
07	062381/1265096	07.11.20	07.11.22	5000000	8.5
08	062382/1265120	07.11.20	07.11.22	5000000	8.5
09	062383/1265135	07.11.20	07.11.22	5000000	8.5
10	062384/1265270	07.11.20	07.11.22	2500000	8.5
11	345708/1207745	10.10.20	10.10.22	5000000	8.5
12	355848/1207831	5.10.20	5.10.22	5000000	8.5
13	355849/1207836	5.10.20	5.10.22	5000000	8.5
14	355079/1183344	20.09.20	20.9.22	5000000	8.5
15	290238/1150011	11.09.20	11.9.22	5000000	8.5
16	290031/1139325	29.08.20	29.08.22	5000000	8.5
17	290032/1139333	29.08.20	29.08.22	5000000	8.5
18	173675/1115730	17.08.20	17.08.22	3000000	8.5
19	173617/1102372	10.08.20	10.08.22	5000000	8.5
20	0269730/1081050	22.07.20	22.07.22	10000000	8.5
21	951936/1043425	22.06.20	22.06.22	5000000	8.5

22	951810/1043181	13.06.20	13.06.22	5000000	8.5
23	212709/992454	12.05.20	12.05.22	5000000	8.5
25	024100/1488721	29.03.21	03.04.22	5000000	6.4
25	024436/983331	15.04.20	15.04.22	5000000	8.5
26	603896/1139290	28.08.20	28.08.22	5000000	8.5
27	043155/1458037	13.02.21	13.02.23	5000000	6.4
28	043453/1480195	19.03.19	24.03.22	5000000	6.4
29	470041/461917	05.08.18	05.08.21	5000000	8.5
30	470042/461939	05.08.18	05.08.21	5000000	8.5
31	470120/467440	11.08.18	11.08.21	5000000	8.5
32	527378/1149832	06.09.20	06.09.22	5000000	8.5
33	527393/1149854	08.09.20	08.09.22	5000000	8.5
34	527439/1160903	15.09.20	15.09.22	5000000	8.5
35	527773/1183356	22.09.20	22.09.22	5000000	8.5
36	527782/1174508	26.09.20	26.09.22	5000000	8.5
37	527783/11745411	26.09.20	26.09.22	5000000	8.5
38	118064/1265293	08.11.20	08.11.22	5000000	8.5
39	371241/1323823	16.12.20	16.12.22	5000000	8.5
40	371146/1339706	27.12.20	27.12.22	5000000	8.5
41	251187/1458007	08.02.21	08.02.23	5000000	6.4
42	303002/1474504	04.03.21	04.03.22	5000000	5.9
43	100958/375648	06.04.18	06.04.21	5000000	8.5

44	111027/399868	22.05.18	22.05.21	5000000	8.5
45	494691/1122220	20.08.20	20.08.22	10000000	8.5
46	508407/1374748	10.01.21	10.01.23	10000000	8.5
47	619493/1476322	16.03.21	17.03.22	10000000	6.4
48	0268486/1314998	10.12.20	08.06.21	5000000	8.0
	TOTAL			255500000	

Sd/-

Joint Director,
District Audit Office, Thiruvananthapuram

Annexure III
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 : lfadtvm@yahoo.in

Dated:

Certified that the expenditure incurred by the State Military Benevolent Fund for the year 2020-21 has been verified in audit and found to be in order.

Sd/-

JOINT DIRECTOR,

KERALA STATE AUDIT DEPARTMENT,
DISTRICT AUDIT OFFICE, THIRUVANANTHAPURAM