

No. KSA/WYD-P1-377/15

Kerala State Audit Department
District Audit Office,
Wayanad, Kalpetta,
Dated: 14.01.2016.

CERTIFICATE

Certified that I have examined the Annual Financial Statement of **Mananthavady** Grama Panchayath for the year ended on **31.03.2015** in Wayanad District in accordance with Section 4 of the Kerala Local Fund Audit Act 1994, Section 215 of the Kerala Panchayath Raj Act 1994; the rules made there under and the guidelines issued by the Comptroller and Auditor General of India for the Certification of Accounts of Panchayath Raj institutions.

In my opinion the financial statements of **Mananthavady** Grama Panchayath for the year **2014-15** subject to the observation in the annexure, properly presents the picture of income, expenditure and closing balance.


Deputy Director,

Kerala State Audit Department
District Audit Office,
Wayanad, Kalpetta,

Annexure

Abstract of Deficiencies / Discrepancies:

- 1) Closing Balance of Distress Relief (A/c No. 16435 – Mananthavady Farmers Service Co. Operative Bank) as on 31.3.2015 differs with AFS by an amount of Rs. 1000/-
- 2) Bank/Treasury reconciliation not done for the following Accounts.
 1. Plan Account (A/c No. 18201594924 – K.G.B)
 2. E.M.S. Loan A/c (Wayanad District Co. Operative Bank)
 3. Own fund Account (10 – RGH)
 4. VPFA -I – Treasury Account

- 3) Demand and Arrear Demand Registers of various Tax and non-Tax receipts. Advance Register and Deposit Register are incomplete.
- 4) The values of Assets & liabilities of previous years have not been computed and included in the opening Balance sheet.
- 5) Stock report for 2014-15 not prepared.



Deputy Director,
Kerala State Audit Department
District Audit Office,
Wayanad, Kalpetta ,

Mananthavady Grama Panchayat
Receipt And Payment Statement
For the period from 01-April-2014 To 31-March-2015

967940

Code	Head Account	Schedule	Amount(Rs.)
Opening Balance			
	Bank	RP-40(a)	38,206,065.00 ✓
	Cash	RP-40(a)	761,875.00 ✓
Receipts			
Operating			
110000000	Tax Revenue ✓	RP-1	7,907,112.00 ✓
130000000	Rental Income from Panchayat Properties ✓	RP-3	143,048.00 ✓
140000000	Fees & User Charges ✓	RP-4	1,537,654.00 ✓
150000000	Sale & Hire Charges ✓	RP-5	210,430.00 ✓
160000000	Revenue Grants, Funds, Contributions & Compensations	RP-7	35,415,745.00 ✓
171000000	Interest Earned ✓	RP-9	626,136.00 ✓
320000000	Grants, Funds & Contributions for Specific Purposes ✓	RP-31	81,301,707.00 ✓
350000000	Other Liabilities ✓	RP-36	490,422.00 ✓
Non Operating			
170000000	Income from Investments	RP-8	155.00 ✓
180000000	Other Income	RP-10	23,956.00 ✓
311000000	Earmarked Funds	RP-29	74,700.00 ✓
330000000	Secured Loans	RP-32	20,000,000.00
340000000	Deposits Received ✓	RP-34	1,912,110.00
350000000	Other Liabilities	RP-36	1,374,862.00
431000000	Sundry Debtors (Receivables)	RP-43	13,054,797.00 ✓
460000000	Loans, Advances and Deposits	RP-47	50,200.00
Grand Total			203,090,974.00

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Code	Head Account	Schedule	Amount(Rs.)
Payments			
Operating			
210000000	Establishment Expenses	RP-11	3,730,220.00 ✓
220000000	Administrative Expenses	RP-12	2,285,018.00 ✓
230000000	Operations & Maintenance	RP-13	2,604,795.00 ✓
250000000	Decentralised Plan Programme - Productive Sector	RP-15	3,461,000.00
251000000	Decentralised Plan Programme - Service Sector	RP-16	34,134,426.00
252000000	Decentralised Plan Programme - Infrastructure Sector	RP-17	7,064,269.00
253000000	Decentralised Plan Programme - Projects not included in Sector	RP-18	10,000.00
254000000	Expenditures of Transferred Institutions and State Sponsored S	RP-19	22,804,880.00
255000000	Maintenance Projects	RP-20	16,022,003.00
256000000	Other Revenue Grants and Funds - Revenue Expenses	RP-21	0.00
280000000	Prior Period Item	RP-26	-1,235,472.00
320000000	Grants, Funds & Contributions for Specific Purposes	RP-31	1,909,588.00
350000000	Other Liabilities	RP-36	6,938,279.00
Non Operating			
240000000	Interest & Finance Charges	RP-14	42,862.00 ✓
311000000	Earmarked Funds	RP-29	70,250.00 ✓
330000000	Secured Loans	RP-32	4,000,000.00 ✓
340000000	Deposits Received	RP-34	457,906.00 ✓
350000000	Other Liabilities	RP-36	2,441,559.00
410000000	Fixed Assets	RP-38	17,226,371.00
412000000	Capital Work In Progress	RP-40	8,298,503.00
431000000	Sundry Debtors (Receivables)	RP-43	1,100.00 ✓
440000000	Pre-paid Expenses	RP-45	20,000,000.00 ✓
460000000	Loans, Advances and Deposits	RP-47	357,700.00 ✓
Closing Balance			
	Bank	RP-40(b)	48,685,826.00 ✓
	Cash	RP-40(b)	1,779,801.00 ✓

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Mananthavady Grama Panchayat
Receipt And Payment Statement
For the period from 01-April-2014 To 31-March-2015

Code	Head Account	Schedule	Amount(Rs.)
and Total			203,090,974.00

are Support: Information Kerala Mission



Accounts Officer

JAD
Secretary
SECRETARY (ic)
MANANTHAVADY MUNICIPALITY