

No. KSA-EKM (PG) 1367(5)/2019

Kerala State Audit Department,  
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Date. 08.08.2019.

ANNEXURE I

AUDIT CERTIFICATE

Certified that I have examined the Annual Financial Statement of PIRAVOM MUNICIPALITY in Ernakulam District for the year ended on 31.03.2019 in accordance with Section '4' of the Kerala Local Fund Audit Act 1994, Section 295(6) of the Kerala Municipal Act 1994, Rule 60 of Kerala Municipality Account Rule 2007, and the Rules their under and the guidelines issued by the Comptroller and Auditor General of India for the purpose of Certification of Accounts of Municipal Institutions, and the instructions vide G.O(Rt) 1413/2018/LSGD dated 22/05/2018.

In my opinion, the Financial Statement of PIRAVOM MUNICIPALITY for the year 2018-19 subject to the observations in Annexure II, properly presents the picture of income, expenditure and closing balance.



  
JOINT DIRECTOR

## ANNEXURE II

### Defects Identified on Verification of Annual Financial Statement for the year 2018-19.

1. Cash book and Day Books maintained are not certified by the secretary.
2. The accounts of Property Tax in AFS differs with the SANCHAYA Accounts.
3. Details of assets created during the year 2018-19 are not entered in the Asset Register.
4. Certificates of Investments and Equity shares worth Rs. 21000/- and fixed deposits of Rs. 3000/- are not produced for physical verification .
5. Accuracy of the receipts items cannot be verified as the register containing DCB details are not produced for verification.
6. Assets including land have not been completely entered in the Asset Register and reconciled with the AFS. The Sachithra Software that records assets has not been linked with Sankhya Software. Since the accounting of assets is not complete, it is not possible to ensure the accuracy of the Municipal Fund.



*Hannan*  
**JOINT DIRECTOR**