



Technical Assistance Consultant's Report

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India: Capacity Building for Municipal Service Delivery in Kerala

Financed by the Government of the United Kingdom

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India

For Local Self Government (Urban) Department

This consultant's report does not necessarily reflect the views of ADB or the Government concerned, and ADB and the Government cannot be held liable for its contents. (For project preparatory technical assistance: All the views expressed herein may not be incorporated into the proposed project's design.

Asian Development Bank

KNOWLEDGE SUMMARY

BACKGROUND

1. Kerala has successfully implemented large scale decentralization resulting in significant additional funds devolution calling for improved financial discipline and accountability. But the ULB were following the cash based single entry system which failed to depict the true financial position.
2. The TA focused on financial reforms by introducing Accrual Based Double Entry System of Accounting in tune with GOK policy for improved urban governance and as per GOI policies. The new system was implemented at seven ULB.
3. The assignment commenced on November 1, 2006 and ended in May 2008. When the TA started there was significant back log in the preparation of accounts and in its audit. When it ended the ULB have prepared the draft financial statements for 2007-08.

ACCOMPLISHMENTS

Management Structure

4. Right at the commencement of the TA a strong management structure was put in place which included a Steering Committee at the State level, an implementation committee at the ULB level, a core group of accounting staff and separate groups for fixed assets valuation and DCB preparation. In addition there was weekly monitoring.

Process

5. The TA resulted in the approval of Kerala Municipal Accounts Manual, Kerala Municipality Accounts Rules. In addition guidelines were issued for valuation, preparation of opening balance sheet and audit manual was prepared. *User friendly Accounting software (including in Malayalam) was made available.*

Accounting/Budgeting

6. The budgets for 2008-09 and draft Annual Financial statements for the financial year 2007-08 were prepared as per the new system and using the new software. In this process pending bank reconciliation (BRS) completed, several bank accounts identified and many of them closed, schedules prepared, decisions made on old items in BRS – all towards improving the quality of the financial statements.

Capacity Building

7. Ultimately this TA was about capacity building. This was primarily achieved by “learning by doing”. *Further capacity building focused not just on the accounts staff but also other departments, political representatives and auditors.* The core group has been trained using the “train the trainer” concept.

CHALLENGES AND SOLUTIONS

8. Commitment of the stakeholders: Strong and reinforced through the steering committee, *Government* taking policy decisions on time, ULB implementation committee, *political* involvement and commitment. ADB missions provided course correction solutions.
9. Dedicated staff: The Government passed an order enabling the core group members not to be transferred. This order was followed in letter and spirit.
10. Resistance to change: The employees were told of the benefits of the new system not just to them (ease of work) but to the ULB. In addition local level support with resources who knew the local language helped.
11. Awareness of the new system – Why the new system? This was done through sensitization that the new system is not an end in itself but a means to improved financial position which could result in improved citizen services.
12. Kerala specific requirements: Handled by suitable incorporation in the manual especially relating to transferred institutions.
13. Use of investment in existing software – Addressed by making use of the information from existing software for accounting.
14. Audit linkage: Managed by involvement of LFA in the steering committee and providing a separate audit manual and training of the LFA team.

The key enabler was benefit of the system and software being seen and a potential enhancement in the role of the accounts function perceived by the employees.

STEPS FOR SUSTAINABILITY

- Separate cadre of finance staff
 - Enhancing the role and level of the accounts function
 - Compulsory Budget control
 - Use of financial information for decision making
 - Continuing capacity building
 - Stopping usage of manual records
 - Cheque printing using the software
 - Direct credit to bank accounts of employees and vendors
 - Raise additional finance enabling better infrastructure and services.
 - Strengthening the DUA
15. Finally, it is important to roll out the reform to other ULB and take stock of progress.

List of Abbreviations

ADB	Asian Development Bank
AFF	A. F. Ferguson & Co.
AFS	Annual Financial Statements
ASLB	Accounting Standards for Local Bodies
BRS	Bank Reconciliation Statement
DCB	Demand Collection Balance
GO	Government Order
GoK	Government of Kerala
IKM	Information Kerala Mission
KM Act	Kerala Municipality Act
KMAM	Kerala Municipal Accounts Manual
KSUDP	Kerala Sustainable Urban Development Project
NMAM	National Municipal Accounts Manual
PIU	Project Implementation Unit
TA	Technical Assistance
ULB	Urban Local Bodies

CHAPTER 1

INTRODUCTION

1.1 A.F. Ferguson & Co. (AFF) has been appointed by Asian Development Bank (ADB) to carryout an assignment in the area of ‘Capacity Building for Municipal Service Delivery in Kerala’. The assignment is closely associated with the Kerala Sustainable Urban Development Project (KSUDP), which is also being supported by ADB.

1.2 The Government of Kerala (GoK) has recognized the importance of promoting good urban governance and has initiated a series of measures in this direction with the aim of encouraging decentralisation and improving transparency in functioning of the Urban Local Bodies (ULB) of the State. Improvements in the accounting and budgeting systems, improved record keeping and maintenance and capacity building among the personnel has been identified as some of the key measures for enhancing governance and transparency among the ULB in the State.

1.3 The current assignment focuses on initiating reforms in the accounting and budgeting systems of the ULB by introducing accrual based double entry system of accounting. The assignment involves designing the accounting and budgeting policies and procedures to be adopted by the ULB in the state. The Accounting Policies and Procedures were designed on the basis of National Municipal Accounts Manual (NMAM) suitably modified to suit the requirements of Kerala like addition of function codes for the transferred functions. The assignment also involves supporting the implementation of the proposed systems in select pilot ULB of the State. The five (5)

Municipal Corporations of the State, viz, Thiruvananthapuram, Kochi, Kollam, Thrissur and Kozhikode and two (2) Municipalities, viz., Alappuzha and Thalassery are the pilot ULB.

1.4 The Institute of Chartered Accountants of India is in the process of issuing Accounting Standards for Local Bodies (ASLB). It is recommended that, once these standards are issued, the ULB in Kerala realign their Accounting Policies and procedures to conform to these standards.

1.5 This is the Final Report for the extended period. This report contains the draft Annual Financial Statements of the seven pilot ULB for the year ended March 31, 2008 – the first year of operation under the new system, the progress made and the key achievements at the seven pilot ULB and the way forward. The Budgets prepared under the new system are in Malayalam and are available in hard copy with the respective ULB.

1.6 This Report is structured as follows:

- Chapter 1 : Introduction (this chapter)
- Chapter 2 : Assignment Progress and Key Achievements
- Chapter 3 : Annual Financial Statements
- Chapter 4 : Way Forward
- Chapter 5 : Conclusion

CHAPTER 2

ASSIGNMENT PROGRESS AND KEY ACHIEVEMENTS

2.1 The assignment commenced on November 1, 2006 – the day Kerala celebrated its 50th year of formation and formally came to a close on May 10, 2008. During this period, the seven pilot ULB transitioned to accrual based double entry system of accounting, started using Financial Accounting Software for transacting in the new system, generated MIS reports and also prepared the Annual Financial Statements for the year ended March 31, 2008.

2.2 This chapter captures the key stages of the journey of the seven pilot ULB, GoK / KSUDP and AFF in implementing the Accounting & Budgeting Reforms.

Government of Kerala / KSUDP

2.3 The support of Government of Kerala and KSUDP has been phenomenal in implementing the Accounting and Budgeting reforms in the seven pilot ULB. The following are some of the key contributions made by GoK / KSUDP in the assignment.

Table 2.1
Key Contribution – GoK / KSUDP

Area	Key Contributions
Policy Framework	<ul style="list-style-type: none"> • Government Order (GO) issued for implementation of Accrual Based Double Entry System of Accounting. • Instructions issued for retention of core team for the full tenure of the assignment. • Kerala Municipality (Accounts) Rules, 2007 notified paving way for implementation of the new system at the seven pilot ULB. • Kerala Municipal Accounts Manual and the changes made to the same based on the experience in the first year were notified. • Instructions issued for using the Kerala Municipal Accounting Software developed under the TA. • GO for transfer of treasury function to Accounts issued. • Fixed Asset valuation guidelines issued. • GO issued for preparation of budget as per the new system of accounting. • Forms for preparation of budget notified. • Instructions issued with support of State Performance Auditor for clearing the long pending items in the Bank Reconciliation Statement.
Implementation	<ul style="list-style-type: none"> • GO issued for formation of Steering Committee at the state level, Implementation Committee and Core Committee at the ULB level. • Circular issued to all pilot ULB on timelines for preparation, adoption and audit of Annual Financial Statement up to 2006-07. • Workshop on draft Accounting Rules, the Accounting Policies and the coding structure was conducted by KSUDP and the feed back of

Area	Key Contributions
	<p>the participants were given to GoK.</p> <ul style="list-style-type: none"> • Follow up workshop for finalizing the coding structure was conducted. • Workshop on draft Kerala Municipal Accounts Manual was conducted and the recommendations were submitted to GoK. This workshop had representation from all pilot Municipalities. • Workshop on draft Budget Manual conducted and the recommendations were submitted to GoK. • Three workshops on draft Financial Audit Manual conducted and the recommendations were submitted to GoK. • Hardware and the required software for running the Accounting software procured and installed at all places. • Note on the proposed DCB module issued to the pilot ULB. • Workshop organized on the DCB module. • Directives issued for formation of valuation team for valuing the fixed assets. • Introductory training programme on Accrual Based Double Entry System of Accounting conducted. • Training programme arranged on Kerala Municipal Accounts Manual and Kerala Municipal Accounting Software. • Training programme arranged for Local Fund Audit staff. • Training programme conducted for Finance Standing Committee members on the new system of Accounting. • Conducted Steering Committee Meetings at regular intervals (Ten Steering Committee meetings were held during the assignment). • All issues requiring intervention at the highest level were escalated and immediate action was taken to resolve the issues. • Continuous monitoring of the assignment through weekly reports.

Key Contributions of the ULB

2.4 The commitment of the ULB to Accounting Reforms has been the key factor in the successful transition to the new system of Accounting in relatively very short time. The following paragraphs summarises the key contribution of the ULB in the transition to the new system. The progress traces the transition from the stage the ULB was at the time of commencement, the preparatory phase for transition to the new system and transacting in the new system.

Status as on the date of Commencement of Assignment

Updation of Registers

2.5 The pilot ULB had huge backlog in updation of registers including cash book, advances registers, register of loans, register of investments, fixed assets register and grants register.

Preparation of Bank Reconciliation Statements

2.6 The backlog in preparation of Bank Reconciliation Statements was close to more than 24 months other than Kozhikode where it was lesser.

Availability of Data for Preparation of Opening Balance Sheet

2.7 As the registers were not updated, data for preparation of balance sheet was not available.

Annual Financial Statements and Completion of Statutory Audit

2.8 The backlog in preparation of AFS and its approval was more than five years in a few pilot ULB. As the AFS was not submitted for Audit, the backlog in completion of audit was more than five years.

2.9 In addition to the above, the capacity of the Accounts Department staff was very limited to handle the transition to Accrual Based Double Entry System of Accounting.

Contributions

Name of the ULB	Key Contributions
Thiruvananthapuram	<ul style="list-style-type: none"> Implementation Committee with Deputy Mayor as Chairperson formed.

Name of the ULB	Key Contributions
	<ul style="list-style-type: none"> • Four Core team members were identified and put on the assignment. • AFS up to 2006-07 prepared, adopted by Council and submitted for Audit. • Cash / Bank Book have been updated and are up to date. • Bank Reconciliation Statement prepared up to March 2008 for all Bank and Treasury Accounts. • Advances to employees reconciled and the employee-wise opening balance details were arrived. • Fixed Assets valued as per the guidelines issued. • Opening Balance Sheet including the related schedules prepared and placed before the implementation committee. • The new system of accounting rolled to the entire accounts department. • Cashier function transferred to Accounts Department. • Budget for 2007-08 (that was prepared as per the old system) converted to the new coding structure. • Budget for 2008-09 prepared as per the new system of accounting. • MIS reports generated from the software and placed before the implementation committee. • Monthly Accounts generated from the Software placed before the Finance Committee and Council. • The Financials were presented before the 9th and 10th Steering Committee meetings by the Accounts Officers. • The periodic draft Financial Statements are uploaded in the website. • Data entry of opening masters of DCB for select revenue heads for select zones completed. • The draft AFS for the year 2007-08 prepared as per the new system and the same is in the process of being approved by the Council.

Name of the ULB	Key Contributions
Kollam	<ul style="list-style-type: none"> • Implementation Committee with Deputy Mayor as Chairperson formed. • Four Core team members were identified and put on the assignment. • AFS up to 2006-07 prepared, adopted by Council and submitted for Audit. • Cash / Bank Book have been updated and are up to date. • Bank Reconciliation Statement prepared up to March 2008 for all Bank and Treasury Accounts. • Identified 16 inoperative bank accounts that had more than Rs.50 lakhs of unutilised funds and most of them were closed. • Advances to employees reconciled and the employee-wise opening balance details were arrived. • Fixed Assets valued as per the guidelines issued. • Opening Balance Sheet including the related schedules prepared and placed before the implementation committee. • The new system of accounting rolled to the entire accounts department. • Cashier function transferred to Accounts Department. • Budget for 2007-08 (that was prepared as per the old system) converted as per the new coding structure. • Budget for 2008-09 prepared as per the new system of accounting. • MIS reports generated from the software and placed before the implementation committee. • Monthly Accounts generated from the Software placed before the Finance Committee and Council. • The Financials were presented before the 9th and 10th Steering Committee meetings by the Accounts Officers. • Draft Financial Statements periodically uploaded in the website. • The draft AFS for the year 2007-08 prepared as per the new

Name of the ULB	Key Contributions
	system and the same is in the process of being approved by the Council.
Kochi	<ul style="list-style-type: none"> • Implementation Committee with Deputy Mayor as Chairperson formed. • Six Core team members were identified and put on the assignment. • AFS up to 2006-07 prepared, adopted by Council and submitted for Audit. • Cash / Bank Book have been updated and are up to date. • Bank Reconciliation Statement prepared up to March 2008 for all Bank and Treasury Accounts. • Long pending issues in BRS including unidentified debits and credits in Bank Account were identified and entries passed for the same. Further, other long pending items in the BRS are being identified and resolved as per the recommendations of the State Performance Auditor • A few inoperative bank accounts were identified – some of them were closed and the others are in the process of being closed. • Advances to employees reconciled and the employee-wise opening balance details were arrived. • Fixed Assets valued as per the guidelines issued. • Opening Balance Sheet including the related schedules prepared and placed before the implementation committee. • The new system of accounting rolled to the entire accounts department. • Cashier function transferred to Accounts Department. • Budget for 2007-08 (that was prepared as per the old system) converted as per the new coding structure. • Budget for 2008-09 prepared as per the new system of accounting. • MIS reports generated from the software and placed before the

Name of the ULB	Key Contributions
	<p>implementation committee.</p> <ul style="list-style-type: none"> • Monthly Accounts generated from the Software placed before the Finance Committee and Council. • The Financials were presented before the 9th and 10th Steering Committee meetings by the Accounts Officers. • Draft Financial Statements periodically uploaded in the website. • Data Entry of opening masters of DCB completed for select revenue heads for most of the zones. • The draft AFS for the year 2007-08 prepared as per the new system and the same is in the process of being approved by the Council.
Thrissur	<ul style="list-style-type: none"> • Implementation Committee with Deputy Mayor as Chairperson formed. • Two Core team members were identified and put on the assignment. • AFS up to 2006-07 prepared, adopted by Council and submitted for Audit. • Cash / Bank Book have been updated and are up to date. • Bank Reconciliation Statement up to March 2008 prepared for all Bank and Treasury Accounts. • A few inoperative bank accounts were identified – some of them were closed and the others are in the process of being closed. • Advances to employees reconciled and the employee-wise opening balance details were arrived. • Fixed Assets valued as per the guidelines issued. • Opening Balance Sheet including the related schedules prepared and placed before the implementation committee. • The new system of accounting rolled to the entire accounts department. • Cashier function transferred to Accounts Department.

Name of the ULB	Key Contributions
	<ul style="list-style-type: none"> • Budget for 2007-08 (that was prepared as per the old system) converted as per the new coding structure. • Budget for 2008-09 prepared as per the new system of accounting. • MIS reports generated from the software and placed before the implementation committee. • Monthly Accounts generated from the Software placed before the Finance Committee and Council. • The Financials were presented before the 9th and 10th Steering Committee meetings by the Accounts Officers. • The draft AFS for the year 2007-08 prepared as per the new system and the same is in the process of being approved by the Council.
Kozhikode	<ul style="list-style-type: none"> • Implementation Committee with Deputy Mayor as Chairperson formed. • Two Core team members were identified and put on the assignment. • AFS up to 2006-07 prepared, adopted by Council and submitted for Audit. • Cash / Bank Book have been updated and are now current. • Bank Reconciliation Statement up to March 2008 prepared for all Bank and Treasury Accounts. • Advances to employees reconciled and the employee-wise opening balance details were arrived. • Fixed Assets valued as per the guidelines issued. • Opening Balance Sheet including the related schedules prepared. • The new system of accounting rolled to the entire accounts department. • Cashier function transferred to Accounts Department. • Budget for 2007-08 (that was prepared as per the old system) converted as per the new coding structure.

Name of the ULB	Key Contributions
	<ul style="list-style-type: none"> • Budget for 2008-09 prepared as per the new system of accounting. • The Financials were presented before the 9th and 10th Steering Committee meetings by the Accounts Officers. • The draft Financial Statements periodically uploaded in the website. • The draft AFS for the year 2007-08 prepared as per the new system and the same is in the process of being approved by the Council.
Alappuzha	<ul style="list-style-type: none"> • Implementation Committee with Deputy Chairperson as Chairperson formed. • Two Core team members were identified and put on the assignment. • AFS up to 2006-07 prepared, adopted by Council and submitted for Audit. • Cash / Bank Book have been updated and are now current. • Bank Reconciliation Statement up to March 2008 prepared for all Bank and Treasury Accounts. • Advances to employees reconciled and the employee-wise opening balance details were arrived. • Fixed Assets valued as per the guidelines issued. • Opening Balance Sheet including the related schedules prepared and placed before the implementation committee. • The new system of accounting rolled to the entire accounts department. • Cashier function transferred to Accounts Department. • Budget for 2007-08 (that was prepared as per the old system) converted as per the new coding structure. • Budget for 2008-09 prepared as per the new system of accounting. • MIS reports generated from the software and placed before the implementation committee.

Name of the ULB	Key Contributions
	<ul style="list-style-type: none"> • Monthly Accounts generated from the Software placed before the Finance Committee and Council. • The Financials were presented before the 9th and 10th Steering Committee meetings by the Accounts Officers. • Draft Financial Statements periodically uploaded in the website, • The draft AFS for the year 2007-08 prepared as per the new system and the same is in the process of being approved by the Council.
Thalassery	<ul style="list-style-type: none"> • Implementation Committee with Deputy Chairperson as Chairperson formed. • Two Core team members were identified and put on the assignment. • AFS up to 2006-07 prepared, adopted by Council and submitted for Audit. • Cash / Bank Book have been updated and are now current. • Bank Reconciliation Statement up to March 2008 prepared for all Bank and Treasury Accounts. • Advances to employees reconciled and the employee-wise opening balance details were arrived. • Fixed Assets valued as per the guidelines issued. • Opening Balance Sheet including the related schedules prepared and placed before the implementation committee. • The new system of accounting rolled to the entire accounts department. • Cashier function transferred to Accounts Department. • Budget for 2007-08 (that was prepared as per the old system) converted as per the new coding structure. • Budget for 2008-09 prepared as per the new system of accounting. • MIS reports generated from the software and placed before the implementation committee.

Name of the ULB	Key Contributions
	<ul style="list-style-type: none"> Monthly Accounts generated from the Software placed before the Finance Committee and Council. The Financials were presented before the 9th and 10th Steering Committee meetings by the Accounts Officers. Data Entry of opening masters of DCB successfully completed for all kinds of revenue. DCB for the year 2007-08 is being prepared using the software installed. Draft Financial Statements periodically uploaded in the website. The draft AFS for the year 2007-08 prepared as per the new system and the same is in the process of being approved by the Council.

Contribution by ADB

2.10 The support of ADB, from the inception till the end has been one of the key enablers in the transition to the new system of accounting. ADB supported the assignment through regular mission visits that included visit to all the ULB to understand the key issues, preparation and follow up on the action items arising out of each mission, resolving bottlenecks and issues, as appropriate.

Key Achievements – AFF

2.11 The table below summarises the key contributions of AFF in the assignment. The list given is illustrative and captures only the significant activities.

Area	Key Contributions
Policy Framework	<ul style="list-style-type: none"> Accounting Reforms being undertaken in select States/ ULB studied and a matrix on Comparative Accounting Policies recommended by NMAM and the select states/ ULB issued. Government Order on Transferred Institutions studied and comments provided. Recommendations on Dissemination of Financial Information Issued (as part of the first interim report).

Area	Key Contributions
	<ul style="list-style-type: none"> • Draft Accounting Rules, the Accounting Policies and the proposed Coding Structure were issued and the same was discussed at a Workshop convened by KSUDP and the feedback with relevant amendments to the Rules was issued. • Note on the Coding Structure and Chart of Accounts issued and the same were discussed in the workshop convened by KSUDP. • Coding Structure discussed in a follow up workshop and revised coding structure incorporating the changes issued. • The Kerala Municipal Accounts Manual was drafted, discussed in the workshop and the changes suggested were incorporated and the final Kerala Municipal Accounts Manual was submitted. • Changes to the Kerala Municipal Accounts Manual (based on the experience gained in the first year of implementation) issued. • The Kerala Municipal Financial Audit Manual was drafted, discussed in the workshop and the changes suggested were incorporated and the final Kerala Municipal Financial Audit Manual was submitted. • The Kerala Municipal Budget Manual was drafted, discussed in the workshop and the changes suggested were incorporated and the final Kerala Municipal Budget Manual was submitted. • Note on Valuation of Fixed Assets issued. • Draft Note on Recommended Structure of Accounts Department of ULB in Kerala issued.
Implementation	<ul style="list-style-type: none"> • Entire team in place on the date of commencement. • Deputy Team Leaders (DTL) and the Account Assistants stationed at the pilot ULB for providing assistance and handholding support and monitoring the progress of implementation at the pilot ULB. • Guidelines and formats for compiling information for preparing the Opening Balance Sheet prepared and issued to pilot ULB. • Review of the existing budgeting, accounting and Management Information System carried out. • Status of backlog in up dating of Demand Registers at all the pilot

Area	Key Contributions
	<p>ULB compiled and submitted.</p> <ul style="list-style-type: none"> Note on Contingent Liabilities issued. Prepared Guidelines for Transitioning to Accrual Based Double Entry System of Accounting. Prepared the process note for roll out of the new system to the entire Accounts Department of each ULB. Identified old items in BRS and communication of the same to GoK. Note on Accounting of Plan funds and funds received under JNNURM / UIDSSMT issued. Assisted in roll out of the new system to the entire Accounts Department. Handholding the ULB in preparation of MIS reports. Handholding the ULB in preparation of Budget for the year 2008-09 as per the new system. Handholding the ULB for preparation of Annual Financial Statements for the year ended March 31, 2008. Training conducted at the State Level and also at the ULB/ Group of ULB level. All Core Team members trained in the new system and can act as trainers. Offline support still being provided.
Computerisation	<ul style="list-style-type: none"> Note on Software Architecture for Financial Accounting System and the Hardware requirements for the same issued. Note on interface requirements of Accounting Software from other relevant software has been issued. Several rounds of discussions held with Information Kerala Mission (IKM) on the interface requirements. Note on payroll and revenue interface requirements issued. Kerala Municipal Accounting System designed, developed and installed at all pilot ULB.

Area	Key Contributions
	<ul style="list-style-type: none"> Accounting Software demonstrated at the three day training programme and to the Steering Committee. Requirements of DCB module discussed and finalized in a workshop. The proposed DCB module discussed with the Mayors, Deputy Mayors and the Revenue officers of the pilot municipalities in the workshop organized by KSUDP. DCB Module designed, developed and installed at pilot ULB. Maintenance Support for software provided on an ongoing basis Note on Backup Procedures issued. Note on Access Rights issued. Note on transition to a new financial year issued. Malayalam version of software developed and installed. Training programme conducted for MIS / IT officers of KSUDP on Kerala Municipal Accounting Software and DCB module. Facilitated Data Entry of DCB masters as on April 1, 2007 of select revenue heads for select zones of a few pilot ULB (Thiruvananthapuram, Kochi and Thalassery).
Training	<ul style="list-style-type: none"> The Training programmes conducted during the assignment is given below <ul style="list-style-type: none"> Introduction to Accrual Based Double Entry System of Accounting. Introduction to Kerala Municipal Accounts Manual and Kerala Municipal Accounting Software (more than 70 participants attended the training). Accrual Based Double Entry System of Accounting for Local Fund Audit staff on the new system. Training Programme at each pilot ULB for the Accounts & other department staff on the new system (more than 130 staff were trained). Training on Accrual Based Double Entry System and the Role of DUA in the new system to DUA staff

Area	Key Contributions
	<ul style="list-style-type: none"> ▪ Introduction to the new system and the reports generated from the new system for the finance standing committee members.
Reports	<ul style="list-style-type: none"> • Inception Report. • First Interim Report containing the Accounting Rules. • Second Interim Report containing the Accounting Manual. • Draft Final Report for the first phase of the assignment containing the Final Accounting Manual, Training Materials. • Final Report for the first phase of the assignment containing the Financial Audit Manual, Budget Manual, Software user and technical manual. • Financials of the seven pilot ULB for the period ended June 30, 2008. • Financials of the seven pilot ULB for the period ended September 30, 2008. • Financials of the seven pilot ULB for the period ended December 31, 2008. • Interim Documents containing the revised Kerala Municipal Accounts Manual, Kerala Municipal Financial Audit Manual and Kerala Municipal Budget Manual. • Software Documents containing the Kerala Municipal Accounting Software user and technical manual, DCB module user and technical manual.

CHAPTER 3

ANNUAL FINANCIAL STATEMENTS

3.1 This chapter contains the draft Annual Financial Statements of the seven pilots ULB for the financial year ended March 31, 2008.

3.2 The following are included as part of draft Annual Financial Statements (AFS).

- a. Balance Sheet.
- b. Income and Expenditure Account.
- c. Receipts and Payments Account
- d. Cash Flow Statement for the year ended March 31, 2008
- e. Notes on Accounts

3.3 The aforesaid draft financial statements shall be read with the comments given in this chapter.

3.4 The draft Annual Financial Statements were prepared by the ULB and the same is in the process of being approved by the Council. The following are some of the comments on the draft Annual Financial Statements

- a. Fixed Assets – The fixed assets have been taken as per the valuation done by the ULB Valuation team. Further, as regards the fixed assets capitalized during the year, the same has been done based on the inputs given by the concerned department.
- b. Capital work in progress – The capital work in progress represents the fixed assets that are in the process of being completed. The ULB should based on the certificate from the concerned department capitalize the same.
- c. Stock in Hand – The closing balance of the stock is based on the inputs given by the concerned department.
- d. Sundry Debtors (Receivables) – The receivables balance has been taken based on the opening balance of receivables, the estimate of demand for the year and the actual collections made during the year. As the preparation of assessee-wise Demand Collection Balance (DCB) is yet to be completed, the balance receivables would be subject to correction, if any. Further, as the assessee-wise and age-wise classification of receivables are not available, no provision has been made in the books of accounts for overdue receivables.
- e. Cash & Bank Balances – The list of Bank and Treasury Accounts included in the financial statements are based on the inputs given by the concerned departments, the current records and registers maintained and the previous year's AFS.
- f. Employee Advances – The employee advances have been drawn up from the information available in the registers. There are instances of advances for which detailed information is not available. The ULB need to take decision on these advances. Further, the ULB need to incorporate the details of advances outstanding in the payroll software so that employee-wise advances are available at any point of time.
- g. Other advances – The other advances made by the ULB have been taken based on the information available with the ULB and certified by the Accounts Officer. No provision for long pending advances has been made as the details of the advances are not available.

- h. Deposits made by the ULB – Confirmation of balance needs to be obtained for the deposits made by the ULB. The balance shown in the books of accounts have been certified by the Accounts Officer.
- i. Grants – Grants received by the ULB have been accounted based on the nature of transactions and the appropriation control register maintained by the ULB.
- j. Transactions with DUA – The closing balance of DUA account in the ULB are yet to be confirmed.
- k. The Accounts of the Project Implementation Unit (PIU) of KSUDP have been included in the ULB financial statements as per the decision taken in the 9th Steering Committee meeting.
- l. Some of the expenses have been accounted on cash basis. However, all known liabilities have been provided for at the close of the year.
- m. Pension Payment to Contingent Staff have been accounted on cash basis as Pension Fund for Contingent Staff envisaged in the Kerala Municipal Accounts Manual is yet to be created.
- n. The contingent liabilities are in the process of being identified and therefore the contingent liabilities disclosed in the notes on accounts may not be exhaustive.
- o. The financial statements have been prepared based on the data entered by the ULB information provided by the concerned departments and is subject to audit. The information contained in the financial statements are provisional and cannot be published or used for any analysis.

3.5 The Annual Financial Statements are given in Annexure 1.

Disclaimers / Exclusions

3.6 The preparation of Annual Financial Statements is the responsibility of the ULB and our role is to assist them in the process.

3.7 Our report is not be a legal or tax opinion, nor is it intended to be a substitute for the same.

3.8 Our assignment formally came to a close on May 10, 2008. We would not be responsible for updation of any of the outputs for events occurring after its submission.

CHAPTER 4

WAY FORWARD

4.1 The key challenge in the implementation of Accounting & Budgeting reforms is sustainability. This chapter lists the key issues to be addressed, the actions required and way forward to sustain the reforms.

Key Issues to be addressed

4.2 In the first year of transition to the new system, the core team members were fully trained in the new system and in operating the software. During this period, the Accounts Officer and other Accounts Department staff were also trained in the new system of Accounting. The other key department staff were sensitised in the new system of accounting and its requirements. However, there are issues that still need to be addressed to derive the full benefits of the new system.

4.3 The following are some of the key issues that the ULB has to address.

Scrutiny of Accounts

4.4 In the first year of implementation, the core team members were fully trained in the new system and in operating the software. However, the process for regular scrutiny of Accounts needs to be put in place for effective implementation of the new system. This

review shall include those Accounts that presently show a balance that is not reflective of its nature.

Flow of information from other departments to Accounts Department

4.5 We had defined the flow of information from other departments to Accounts Department and also the flow of documents as part of our roll out process. However, gaps still remain to be addressed and the Accounts Department is still not getting adequate and timely information for processing the transactions.

4.6 Resolving this issue is the key to the success of the accounting reforms. We suggest that the other department staff be given continuous training in the new system and its requirements so that they understand the necessity for the change and the process is put in place.

Reconciliation of Employee & Other Advances, Capital Work in Progress

4.7 Reconciliation of Employee & Other Advances continues to be a big challenge for the Accounts Department. The main reason for this is non-availability of information and lack of monitoring.

4.8 We suggest that the Accounts Officer should monitor and ensure reconciliation of employee advances and ensure employee-wise data on recovery is received on monthly basis from IKM.

4.9 Further, we suggest that the Secretary take action on advances remaining unsettled for more than 15 days and also ensure that all advances given to Implementing Officers are settled and expenditure statement is submitted to Accounts every month.

Accounting of transactions related to transferred institutions.

4.10 The flow of transactions from / to transferred institutions continues to be a challenge for the Accounts Department. The GoK should take steps to define the process flow clearly and formalize the flow of information.

Long Pending items in Advances and BRS.

4.11 The State Performance Auditor has recommended the treatment of old items of BRS. The ULB should ensure that the recommendations are implemented. Further, the old and long pending advances – employee advance and others should be studied and action taken to resolve these items.

Effective use of MIS reports for decision making.

4.12 Various financial MIS reports are available in the Financial Accounting Software. These MIS reports are now not being fully used by the ULB. It is suggested that MIS reports be placed before the Standing Committee for Finance along with other monthly reports.

4.13 The list of MIS reports available from the software is given in Annexure 2.

Completion of Audit of prior years

4.14 Over the last twenty months, huge backlog in Audit has been cleared. However, the data taken for opening balance sheet cannot be confirmed unless the audit of previous years is completed. GoK should ensure completion of audit of prior years at the earliest.

Audit of Opening Balance Sheet

4.15 Audit of Opening Balance Sheet is the key for the transition to the new system. Unless, the Audit of Opening Balance Sheet is completed, the Audit of Accounts for the year 2007-08 cannot be taken up.

Pending Issues with Information Kerala Mission (IKM)

4.16 During the assignment period, several rounds of discussions were held with IKM to capture the information from other applications currently running at the ULB. However the following issues still remain to be resolved

- Collection details classified as per the new codes.
- Payroll details to be provided as per the new coding structure.
- Payroll Journal Voucher (in the format provided) for passing the payroll entry.
- Details of recoveries made through payroll.
- Opening up of the other application for creation of interface.

Way Forward – Sustainability

4.17 The success of the ongoing Accounting reforms depends on its sustainability. Based on our experience in the last twenty months, we give below our suggestions on achieving sustainability.

Sustainability in the Short Term – at State Level

4.18 At the State level, the following measures need to be taken in the short term to achieve sustainability.

- DUA to take control , supervise and guide the ULB
- A cell to be created in DUA for this purpose
- DUA to be custodian of Accounts Manual including Chart of Accounts
- Continuance of Accounts Officers and the key Core Team members at the respective ULB
- Steering Committee at State level to continue with DUA acting as convenors
- Monthly Steering Committee to be convened and the Accounts Officers to continue to present Financials.
- Secretaries of the Municipalities to be invited to Steering Committee Meetings.
- Formal mechanism to be in place for review and monitoring of the actual expenditure vis a vis the Budgets. This shall be done on monthly basis by the ULB and quarterly by the DUA.
- Implementation Committee to continue at the ULB with AO convening the same and presenting the financials to the IC with PIU monitoring the process.
- Implementation of DCB module at all pilot ULB.
- Quarterly onsite review of the process by the State Performance Auditor.

Sustainability in the Short Term – at ULB level

4.19 The following are some of the steps that the ULB has to take in the short term to achieve sustainability

- Stop usage of manual records including preparation of manual vouchers
- Voucher generated from software
- Creation of Pre-Audit position – all expenditure incurred to be pre-audited for correctness (including codes) before it is accounted
- Usage of Sub – Ledgers for Accounting transactions related to projects / schemes
- Budgetary Control automated using software
- Updating of Fixed Asset details in FA module of software

- Publication of Budget in English for wider reach and visibility.
- Ensure adoption of note issued on backup procedures and disaster recovery plan.

Sustainability in the Medium Term – at State level

4.20 The following are some of the Medium Term measures that the State has to take to ensure sustainability.

- Implementation of organisational changes that includes creation of cadre for the Accounts Department, realignment of the Accounts Department and creation of a position of Controller of Municipal Finance and & Accounts who shall be on par with Municipal Engineer / Health Officer.
- Strengthening DUA to enable it to play a more proactive and meaningful role in supporting and monitoring the implementation of the Accounting Reforms.
- Identification of training needs for each level in the Accounts & Other Departments.
- Sustained and Regular training to the employees
- Strengthening the Audit function
- Printing of cheques using software
- Handing over of cheques to contractors / suppliers to be centralised under Accounts department and not to be sent to the departments with information provided to departments as appropriate.
- Direct credit of Salaries, Contractor and Supplier payment through Bank.
- Regular monitoring and audit of the backup data and disaster recover procedures.

Sustainability in the Long Term – Strengthening DUA

4.21 To achieve sustainability of the reforms in the long run, the DUA should be strengthened in terms of capacity and manpower to monitor the implementation of the reforms. Some of the key areas to be focused on include

- Creation of Structure and Processes for supporting and monitoring the financial management systems at the Municipalities
- Creation of new positions focused on financial management at Municipalities
- Identification of training needs and training of DUA staff.

Sustainability Measures – Audit

4.22 Review of the Audit Function and strengthening Local Fund Audit(LFA) is the key to sustainability of reforms. Some of the areas that require attention includes appropriateness of the role played by the LFA both as concurrent Auditor and as Certifying Authority of the Financial Statements. Further, the practice of charging audit fees as a percentage of the revenue can be relooked into and a more scientific methodology be adopted for arriving at the fees.

CHAPTER 5

CONCLUSION

5.1 In the last twenty months of the assignment, the seven pilot ULB transitioned to Accrual Based Double Entry System of Accounting, prepared Budget and the Annual Financial Statements as per the new system of Accounting.

5.2 In this period, more than 130 staff of the Accounts Department has been trained in the new system of accounting. Further, the members of the Finance Standing Committee were trained on the new system of accounting and the reports that are generated from the system.

5.3 During this period, significant capacity has been built in the pilot ULB with the Core team members ready to take on the reforms to the next level.

5.4 The significant progress made during this short time was made possible because of the commitment shown by GoK in implementation of Reforms, the Steering Committee, Mayor / Chairperson, Deputy Mayor / Deputy Chairperson, State Performance Auditor, Director, Local Fund Audit, Implementation Committee, Secretaries of the ULB, Accounts Officer and the Core team members. We would like to thank each one of them for the excellent support in the assignment and we are confident that this effort would be sustained and information will be available, when needed, for effective decision making.

Annexure 1

Annual Financial Statements

THIRUVANANTHAPURAM



CORPORATION OF THIRUVANANTHAPURAM

Balance Sheet as on 31 March 2008

Code	Description of Items	Schedule	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	LIABILITIES			
	Reserve and Surplus			
310000000	Municipal (General) Fund	B-1	993,574,878.17	944,166,131.92
312000000	Reserves	B-2	61,300,000.00	
	Total - Reserves and Surplus		1,054,874,878.17	944,166,131.92
	Grants & Contributions			
320000000	Grants & Contributions for Specific Purposes	B-3	90,598,258.00	124,104,938.00
	Total - Grants & Contributions		90,598,258.00	124,104,938.00
	Loans			
330000000	Secured Loans	B-4	-	18,201.00
331000000	Unsecured Loans	B-5	76,193.00	76,193.00
	Total - Loans		76,193.00	94,394.00
	Current Liabilities and Provisions			
340000000	Deposits Received	B-6	6,523,651.00	1,774,449.00
350000000	Other Liabilities (Sundry Creditors)	B-7	43,273,617.99	34,727,926.61
	Total - Current Liabilities and Provisions		49,797,268.99	36,502,375.61
	Total - Liabilities		1,195,346,598.16	1,104,867,839.53
	ASSETS			
	Fixed Asset			
410000000	Fixed Assets (Gross)	B-8	587,276,545.54	510,793,752.54
411000000	Less : Accumulated Depreciation		(108,220,984.46)	(57,307,804.06)
	Fixed Assets (Net)		479,055,561.08	453,485,948.48
412000000	Capital Work in Progress		30,478,624.00	-
	Total - Fixed Assets		509,534,185.08	453,485,948.48
	Investments			
421000000	Investments - Others Funds	B-9	3,966,203.00	24,859,233.00
	Total - Investments		3,966,203.00	24,859,233.00
	Current Assets, Loans and Advances			
430000000	Stock in Hand (Inventories)	B-10	136,469.65	-
431000000	Sundry Debtors (Receivables)	B-11	326,490,573.61	297,505,918.10

Code	Description of Items	Schedule	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
440000000	Prepaid Expenses	B-12	21,891.00	-
450000000	Cash and Bank Balances	B-13	273,980,141.82	278,164,247.95
460000000	Loans, Advances and Deposits	B-14	81,217,134.00	50,852,492.00
	Total - Current Assets, Loans and Advances		681,846,210.08	626,522,658.05
	Total - Assets		1,195,346,598.16	1,104,867,839.53

__/__/2008

Accounts Officer

Secretary



CORPORATION OF THIRUVANANTHAPURAM

Schedules to Balance Sheet as on 31 March 2008

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Schedule B-1		
	Municipal (General Funds)		
	Opening Balance as per the last account	944,166,131.92	
	Additions during the year		
	Excess of Income over Expenditure	49,408,746.25	
	Deductions during the year	-	
	Balance at the end of the current year	993,574,878.17	944,166,131.92
	Schedule B-2		
	Reserves		
	Opening Balance as per the last account	-	-
	Additions during the year		
	Capital Contribution	61,300,000.00	-
	Deductions during the year	-	-
	Balance at the end of the current year	61,300,000.00	-
	Schedule B-3		
	Grants & Contributions for Specific Purposes		
320000000	Grants, Contribution for Specific Purposes	89,910,671.00	124,075,938.00
320801000	Beneficiary Contributions	487,587.00	29,000.00
320802000	Grant for projects (From DUA for BPL survey)	200,000.00	-
	Total - Grants & Contributions for Specific Purposes	90,598,258.00	124,104,938.00
	Schedule B-4		
	Secured Loans		
330200200	Loans under EIUS (Slum Improvement)	-	18,201.00
	Total - Secured Loans	-	18,201.00
	Schedule B-5		
	Unsecured Loans		
331200000	Loans from State Government	76,193.00	76,193.00
	Total - Unsecured Loans	76,193.00	76,193.00
	Schedule B-6		
	Deposits Received		
340100100	Earnest Money Deposit	-	2,000.00
340100101	Contractor's Earnest Money Deposit -	-	10,200.00
340100200	Security Deposit	1,039,600.00	31,441.00
340100201	Contractor's Security Deposit - Municipal	-	33,000.00
340100205	Supplier's Security Deposit - Municipal Fund	-	42,310.00
340100301	Contractor's Retention Money - Municipal	4,559,265.00	1,290,301.00
340100305	Supplier's Retention Money - Municipal Fund	-	148,278.00

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
340200100	Rent Deposit	-	9,085.00
340200200	Auction Deposit	210,000.00	207,078.00
340200300	Water Deposit	-	756.00
340800000	Deposit Recived From Others	714,786.00	-
	Total - Deposits Received	6,523,651.00	1,774,449.00
	Schedule B-7		
	Other Liabilities (Sundry Creditors)		
350000000	Other Liabilities	-	-
350100000	Creditors (PIU)	1,000.00	-
350100101	Suppliers Control Account - Municipal Fund	-	531,980.00
350100201	Supplier's Advance Control Account -	-	7,411,685.00
350100301	Contractors Control Account - Municipal	267,409.00	7,869,932.81
350110000	Employee Liabilities (PIU)	12,886.00	-
350110200	Net Salary Payable	14,790,284.00	8,685,156.00
350110400	Provident Fund Payable	8,856,973.00	325,168.00
350200100	Recoveries Payable - Employees (PIU)	301.00	-
350200101	Recoveries Payable - Subscription to Provident Fund for Regular employees	1,956,129.00	1,679,858.00
350200103	Recoveries Payable - Loan Recovery	12,000.00	29,150.00
350200104	Recoveries Payable - Insurance Premium	615,683.00	601,272.00
350200105	Recoveries Payable - Court Attachments	14,198.00	21,748.00
350200106	Recoveries Payable - Co-operative Recovery	1,247,249.00	826,293.00
350200107	Recoveries Payable - KSFE Recovery	82,800.00	80,950.00
350200108	Recoveries Payable - Dues to other LSGIs	829,270.00	-
350200109	Recoveries Payable - Income Tax Deducted at Source - Salaries	-	17,705.00
350200199	Recoveries Payable - Other Recoveries from Employees	115,018.00	132,266.00
350200201	Recoveries Payable - Income Tax Deducted at Source - Municipal Fund	482,553.00	1,289,323.00
350200209	Recoveries Payable - Value Added Tax - Municipal Fund	658,856.80	1,071,008.80
350200214	Recoveries Payable - Kerala Construction Workers Welfare Fund - Municipal Fund	234,229.00	471,223.00
350300100	Library Cess Payable	9,132,597.66	1,413,885.00
350300400	VAT payable	53,827.00	-
350309900	Others payable	543,391.78	-
350410101	Advance Collection of Revenues - Property Tax	25,535.75	-
350410102	Advance Collection of Revenues - Profession Tax	3,750.00	-
350410301	Advance Collection of Revenues - License Fees	3,337,677.00	2,269,323.00
	Total - Other Liabilities (Sundry Creditors)	43,273,617.99	34,727,926.61



Schedule B-8

Fixed Assets

Code	Particulars	Gross Block			Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the year	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the year	Deductions during the year	Total at the end of the year	At the end of the Previous year
410100100	Land - Municipality (Lakes and Ponds)	109	-	-	109					109
410100100	Land - Municipality	105	-	-	105				-	105
410100101	Grounds	6	-	-	6					6
410100102	Parks	27	-	-	27					27
410100104	Parking Lots	3	-	-	3					3
410100200	Land - Transferred Institutions	1	-	-	1					1
410200101	Administrative Buildings	22	-	-	22					22
410200103	Staff Quarter Buildings	1	-	-	1					1
410200104	Guest House Buildings	2	-	-	2					2
410200107	Slaughter House Buildings	1	-	-	1					1
410200109	Museum Buildings	1	-	-	1					1
410200111	Market Buildings	45	-	-	45					45
410200112	Public Comfort Stations	7	-	-	7					7
410200115	Marriage Hall/ Community Centre Buildings	4	-	-	4					4
410200199	Other Buildings	43	-	-	43					43
410200200	Buildings - Transferred Institutions	127	-	-	127					127
410320500	Distribution & regulation System	9	-	-	9					9
410200100	Buildings - Municipality	106,451,513	-	-	106,451,513	28,967,833	1,588,161		30,555,994	75,895,519
	Infrastructure Assets									
410300100	Roads & Bridges-Roads	392,614,715	-	-	392,614,715	28,020,764	25,345,006		53,365,771	339,248,944
410300100	Roads & Bridges-Bridges	11,726,758	-	-	11,726,758	319,207	4,859,315		5,178,522	6,548,236
410300500	Culverts				-				-	-

Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the year	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the year	Deductions during the year	Total at the end of the year	At the end of the year	At the end of the Previous year
411310000	Sewerage & Drainage			-	-				-	-	-
410330100	Lamp Posts			-	-				-	-	-
410320500	Distribution & regulation system	39	-	-	39				-	39	-
410400100	Plant & machinery	-	69,808,580	-	69,808,580		17,452,145		17,452,145	52,356,435	-
	Other Assets			-	-				-	-	-
410600000	Office & Other Equipments	149	93,027	-	93,176		23,257		23,257	69,919	-
410600102	Office & Other Equipments- Transferred institutions	20	1,451,821	-	1,451,841		362,955		362,955	1,088,886	-
410500100	Vehicles			-	-				-	-	-
410500101	Car	4	-	-	4				-	4	-
410500104	Trucks	-	3,258,981	-	3,258,981		814,745		814,745	2,444,236	-
410500107	Ambulance	4	-	-	4				-	4	-
410500199	Other Vehicles	1	-	-	1				-	1	-
410700100	Furniture & Fixture	35	1,469,525	-	1,469,560		367,381		367,381	1,102,179	-
410700199	Other fittings & electrical appliances	2	-	-	2				-	2	-
410800100	Other Fixed Assets	-	400,859	-	400,859		100,215		100,215	300,644	-
	Total	510,793,753	76,482,793	-	587,276,546	57,307,804	50,913,180	-	108,220,984	479,055,561	-

___/___/2008

Accounts Officer

Secretary



CORPORATION OF THIRUVANANTHAPURAM

Schedules to Balance Sheet as on 31 March 2008

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Schedule B-9		
	Investments - Others Funds		
421000000	Investments - Other Funds	-	362,878.00
421500100	Equity Shares - Special Funds	214,500.00	214,500.00
421800100	Fixed Deposits - Special Funds	3,751,703.00	24,281,855.00
	Total - Investments	3,966,203.00	24,859,233.00
	Schedule B-10		
	Stock in Hand (Inventories)		
430800300	Closing Stock - Others	136,469.65	-
	Total - Stock in Hand (Inventories)	136,469.65	-
	Schedule B-11		
	Sundry Debtors (Receivables)		
431100100	Receivables for Property Taxes (Current)	38,356,062.43	-
431100200	Receivables for Property Taxes (Arrears)	142,526,725.22	198,119,014.00
431190101	Receivables for Profession Tax - Institutions/ Professionals/ Traders (Current)	720.00	-
431190102	Receivables for Profession Tax - Institutions/ Professionals/ Traders (Arrears)	393,408.00	8,571,794.00
431190202	Receivables for Advertisement Tax (Arrears)	330,894.00	645,376.00
431199902	Receivables for other taxes (Arrears)	40,550.00	40,550.00
431300201	Receivable for License Fees (Current)	715,125.25	-
431300202	Receivable for License Fees (Arrears)	566,293.00	832,428.00
431300299	Receivable for Other Fees (Arrears)	983.00	983.00
431400103	Rent receivable from Office Buildings (Current)	324,531.00	-
431400104	Rent receivable from Office Buildings (Arrears)	9,950,561.00	10,264,630.00
431409901	Other Receivable (Current)	140,127,216.05	89,127,097.10
431800100	Receivables Control Account - Property Taxes	-	-
431910000	State Govt Cesses/ levies in Property Taxes - Control account	(6,842,495.34)	(10,095,954.00)
	Total - Sundry Debtors (Receivables)	326,490,573.61	297,505,918.10
	Schedule B-12		
	Prepaid Expenses		
440200000	Prepaid Administration Expenses	21,891.00	-
	Total - Prepaid Expenses	21,891.00	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Schedule B-13		
	Cash and Bank Balances		
450100000	Cash	7,183,499.35	6,548,825.00
450210100	SBT, Current A/c No.57044087376 (Own Fund)	13,532,217.79	116,560,933.95
450210300	SBT.SB A/C.No.67041351385 a/c (Own Fund)	108,176,548.68	-
450250100	MCFA-1 PD ID 2155/2 (For General Purpose Grant)	50,924,654.00	30,181,860.00
450250200	MCFA-2, PD ID 2155/1 (For Plan Fund)	75,228,008.00	92,293,131.00
450250300	MCFA-3,PDID 2155/3 (For Maintenance Grant)	6,810,909.00	31,782,807.00
450250400	TPA A/C 552 (for PF transactions)	8,856,973.00	325,168.00
450210500	SBT A/C NO.67038771144 (operated by KSUDP)	2,795,809.00	-
450250500	PD ID-56 (Not operated since December 06)	471,523.00	471,523.00
	Total - Cash and Bank Balances	273,980,141.82	278,164,247.95
	Schedule B-14		
Schedule	Loans, Advances and Deposits		
460100100	Housing Loan to Employees	7,109,297.00	8,548,269.00
460100200	Vehicle Loan to Employees	835,199.00	1,367,990.00
460100400	Festival Advance to Employees	-	144,425.00
460100700	Miscellaneous Advance	46,494,831.00	40,265,254.00
460300000	Loans to Others (PIU)	10,000.00	-
460400101	Advance to Suppliers - Advance paid - Municipal Fund	7,871,754.00	-
460400201	Advance to Contractors - Advance paid - Municipal Fund (To IOC for Bitumen)	460,000.00	501,554.00
460500101	Advance to Beneficiary Committee Conveners - Municipal Fund	-	25,000.00
460509901	Other Advances - Municipal Funds	2,981,206.00	-
460600100	Electricity Deposits (KSEB)	412,447.00	-
460600200	Telephone Deposits (PIU)	1,000.00	-
460600300	Water Deposits (KWA)	15,041,400.00	-
	Total - Loans, Advances and Deposits	81,217,134.00	50,852,492.00

__/__/2008

Accounts Officer

Secretary



CORPORATION OF THIRUVANANTHAPURAM

Income and Expenditure Statement for the Year Ended 31 March 2008

Code	Description of Items	Schedule	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	INCOME			
110000000	Tax Revenue	I-1	345,261,566.42	-
130000000	Rental Income from Municipal Properties	I-2	24,292,879.01	-
140000000	Fees & User Charges	I-3	81,614,652.88	-
150000000	Sale & Hire Charges	I-4	2,478,898.00	-
160000000	Revenue Grants, Contribution & Subsidies	I-5	637,446,526.00	-
170000000	Income from Investments - General Fund	I-6	410,934.00	-
171000000	Interest Earned	I-7	285,703.00	-
180000000	Other Income	I-8	7,331,228.43	-
A	Total - Income		1,099,122,387.74	-
	EXPENDITURE			
210000000	Establishment Expenditures	I-9	296,167,519.05	-
220000000	Administrative Expenditures	I-10	26,319,824.00	-
230000000	Operations & Maintenance Expenditures	I-11	256,040,393.04	-
240000000	Interest & Finance Charges	I-12	77,553.00	-
250000000	Programme Expenditures	I-13	415,364,938.00	-
260000000	Revenue Grants, Contributions & Subsidies	I-14	1,892,191.00	-
272000000	Depreciation for the year	B-8	50,913,180.40	-
B	Total - Expenditure		1,046,775,598.49	-
A-B	Gross surplus/deficit of income over expenditure before Prior Period Items		52,346,789.25	-
280000000	Prior Period Items (Net)	I-15	(2,938,043.00)	-
	Gross surplus/deficit of income over expenditure after Prior Period Items		49,408,746.25	-
290000000	Transfer to Reserve Funds		-	-
	Net Balance being surplus/deficit carried over to Municipal Fund		49,408,746.25	-

__/__/2008

Accounts Officer

Secretary



CORPORATION OF THIRUVANANTHAPURAM

Schedules to Income and Expenditure Statement for the Year Ended 31 March 2008

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Schedule I-1		
	Tax Revenue		
110010000	Property Tax (General)	177,311,387.00	-
110100100	Profession Tax - Institutions/ Professionals/ Traders	136,146,049.67	-
110110000	Advertisement Tax	2,701,110.50	-
110150000	Theatre/Show Tax	11,529.00	-
110160000	Entertainment Tax	29,186,055.25	-
110520100	Land Conversion Cess - Under Section 290 (3)/230(3)	2,996.00	-
110800200	Surcharge on Tax against Section 230(2)	137.00	-
110809900	Other Taxes	320.00	-
110900100	Less:Tax Remission & Refund - Property Tax (General)	(6,589.00)	-
110900600	Less:Tax Remission & Refund - Profession Tax - Institutions/ Professionals/ Traders	(600.00)	-
110909900	Less:Tax Remission & Refund - Other Taxes	(90,829.00)	-
	Total -	345,261,566.42	-
	Schedule I-2		
	Rental Income from Municipal Properties		
130100000	Rent from Civic Amenities	69,445.00	-
130100100	Rent from Markets	2,516,636.00	-
130100200	Rent from Town Hall	351,293.00	-
130100300	Rent from Stadium	102,000.00	-
130101100	Rent from Conference Hall	926.00	-
130109900	Rent from Other Civic Amenities	1,478,603.00	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
130200000	Rent from Office Buildings	19,814,872.01	-
130200100	Rent from Staff Quarters	4,104.00	-
130909900	Less:Rent Remission and Refund - Other Rents	(45,000.00)	-
	Total -	24,292,879.01	-
	Schedule I-3		
	Fees & User Charges		
140100100	Private Hospital & Paramedical Institutions Registration Fee	102,955.00	-
140100200	Tutorial College Registration Fee	7,212.00	-
140100300	Contractor Registration Fee	31,072.00	-
140110100	License Fees for Dangerous & Offensive Trades	4,324,348.00	-
140110200	License Fees for Lodge	400,850.00	-
140110300	License Fees under P.P.R ACT	1,280.00	-
140110400	License Fees under Cinema Regulation Act	67,150.00	-
140110500	License Fees under PFA Act	193,880.00	-
140119900	Other Licensing Fees	121,083.00	-
140120100	Fees for Construction of Buildings	61,617,272.00	-
140120200	Fees for Installation of Machinery	39,315.00	-
140120300	Fees for Construction of Factory	7,046.00	-
140130100	Fees for Birth & Death Certificate	531,286.00	-
140130300	Fees for Marriage Certificate	134,354.00	-
140130400	Fees for Ownership Certificate	1,620.00	-
140200100	Penalties	250.00	-
140200300	Fines	444,741.40	-
140200400	Fines imposed by court (including P.F.A)	5,589.81	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
140200500	Fines imposed by Municipal and other laws	6,481,225.52	-
140400200	Notice Fees	53.00	-
140400300	Warrant Fees	2,610.00	-
140400400	Ownership Change Fees	224,713.00	-
140500100	Water Charges	4,620.00	-
140500700	Cattle Pound Charges	3,175.00	-
140501000	Market Fees	320,841.00	-
140501200	Slaughter House Fees	454,420.00	-
140501300	Lorry, Taxi, Auto and Other Vehicle Stand Fees	1,011,022.00	-
140501600	Receipts from Libraries	3,025.15	-
140501800	Receipts form Hospitals & Dispensaries	41,535.00	-
140502000	Crematorium Fees	684,950.00	-
140509900	Other User Charges	537,440.00	-
140700000	Service/ Administrative Charges	1,589.00	-
140700100	Road Cutting Charges	3,812,130.00	-
	Total -	81,614,652.88	-
	Schedule I-4		
	Sale & Hire Charges		
150100100	Sale of Agricultural Products	184,169.00	-
150100600	Sale of Manure	3,285.00	-
150110000	Sale of Forms & Publications	72,500.00	-
150110100	Sale of Forms	967,341.00	-
150120200	Sale of scrap	815,008.00	-
150400100	Road Roller Charges	436,595.00	-
	Total -	2,478,898.00	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Schedule I-5		
	Revenue Grants, Contribution & Subsidies		
160100101	Development Fund - General	263,309,538.00	-
160100102	Development Fund - Special Component Plan	90,027,996.00	-
160100201	Fund for Transferred Institutions - Agriculture	52,850.00	-
160100205	Fund for Transferred Institutions - Social Welfare	2,464,855.00	-
160100206	Fund for Transferred Institutions - Health	160,000.00	-
160100207	Fund for Transferred Institutions - Ayurveda	44,670.00	-
160100209	Fund for Transferred Institutions - Education	6,999,715.00	-
160100216	Fund for Transferred Institutions - Development of Scheduled Caste /Scheduled Tribe	3,889,863.00	-
160100302	Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	2,448,813.00	-
160100303	Fund for Transferred Functions/ Schemes - Unemployment Wages	8,321,760.00	-
160100305	Fund for Transferred Functions/ Schemes - Widow Pension	7,998,359.00	-
160100306	Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	165,949.00	-
160100307	Fund for Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disabled/ Mentally Retarded	4,980,360.00	-
160100309	Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	265,000.00	-
160100311	Fund for Transferred Functions/ Schemes - Old Age Pension	12,628,963.00	-
160100401	Maintenance Fund - Road Assets	24,596,927.00	-
160100402	Maintenance Fund - Non-Road Assets	75,069,232.00	-
160100500	General Purpose Fund	120,789,000.00	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
160100600	Grant under KSUDP	5,300,000.00	-
160101200	Library Grant	14,700.00	-
160109900	Other Revenue Grants	7,917,976.00	-
	Total -	637,446,526.00	-
	Schedule I-6		
	Income from Investments - General Fund		
170100100	Interest on Fixed Deposits	368,034.00	-
170200000	Dividend from KUDFC	42,900.00	-
	Total -	410,934.00	-
	Schedule I-7		
	Interest Earned		
171100000	Interest from Bank Accounts	267,732.00	
171100000	Interest (PIU's account)	17,971.00	-
	Total -	285,703.00	-
	Schedule I-8		
	Other Income		
180100000	Deposits Forfeited	14,125.00	-
180400000	Recovery from Employees (PIU)	21,841.00	-
180800000	Miscellaneous Income	178,502.10	-
180900200	Contribution from other Funds	4,353,214.00	-
180809900	Miscellaneous Receipts	2,763,546.33	-
	Total -	7,331,228.43	-
	Schedule I-9		
	Establishment Expenditures		
210100100	Salaries (PIU)	1,367,273.00	-
210100101	Salaries -Secretary	424,622.00	-
210100102	Salaries - Municipal Engineer	298,530.00	-
210100103	Salaries - Health Officer	265,184.00	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
210100104	Salaries - Permanent Staff	103,022,940.00	-
210100106	Salaries - Contingent Staff	137,725,947.00	-
210100200	Wages	223,920.00	-
210200100	Travelling Allowances	18,537.00	-
210200101	Travelling Allowances - Secretary	114,310.00	-
210200102	Travelling Allowances - Municipal Engineer	27,800.00	-
210200103	Travelling Allowances - Health Officer	48,029.00	-
210200104	Travelling Allowances - Permanent Staff	57,442.00	-
210200301	Monthly Honorarium and Sitting Allowance - Chairperson	68,965.00	-
210200302	Monthly Honorarium and Sitting Allowance - Deputy Chairperson	55,165.00	-
210200303	Monthly Honorarium and Sitting Allowance - Standing Committee Chairman	194,705.00	-
210200304	Monthly Honorarium and Sitting Allowance - Councillors	1,818,160.00	-
210200401	Uniforms	9,562.00	-
210200402	Training Expenses	215,446.00	-
210300102	Contribution to Pension Fund - Regular employees - Municipal Engineer	40,822.45	-
210300103	Contribution to Pension Fund - Regular employees - Health Officer	36,767.60	-
210300104	Contribution to Pension Fund - Regular employees - Permanent Staff	11,764,025.00	-
210300200	Contribution to Pension Fund - Contingent Staff	36,484,929.00	-
210300300	Contribution to Pension Fund - Employees on deputation	141,167.00	-
210500100	Remuneration	1,743,271.00	-
	Total -	296,167,519.05	-
	Schedule I-10		
	Administrative Expenditures		
220100100	Rent	5,727.00	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
220100101	Rent of Buildings	21,000.00	-
220100399	Other Taxes/ Duties	36,288.00	-
220110000	Office Maintenance	86,904.00	-
220110100	Office Electricity Expenses	2,795,963.00	-
220110200	Water Charges	3,892,599.00	-
220119900	Other Office Maintenance Expenses	119,424.00	-
220120200	Postage Expenses	104,777.00	-
220200000	Books & Periodicals	218,360.00	-
220210000	Printing & Stationery	1,871,604.00	-
220300000	Travelling & Conveyance	1,598.00	-
220300100	Travelling Expense of Chairperson, Deputy Chairperson, Chairmen and Councillors	67,195.00	-
220500000	Audit Fees	2,500,000.00	-
220510200	Legal Expenses - Cost of Recoveries	994,446.00	-
220600000	Advertisement & Publicity	306,804.00	-
220600100	Newspaper Advertisement Charges	1,270,908.00	-
220800100	Fuel and Maintenance expense by the council, Chairperson etc.	329,337.00	-
220800200	Festival Expenses	509,631.00	-
220120100	Telephone Expenses	1,044,060.00	-
220520000	Professional & Other Fees	255,000.00	-
220809900	Miscellaneous Administration Expenses	9,888,199.00	-
	Total -	26,319,824.00	-
	Schedule I-11		
	Operations & Maintenance Expenditures		

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
230100100	Electricity Charges	51,352,855.00	-
230300000	Consumption of Stores	2,493,414.00	-
230300100	Consumption of Stores - Medicines	86,864.00	-
230309900	Consumption of Stores - Other Stores	8,964,153.17	-
230400100	Vehicle Hire Charges	136,996.00	-
230400200	Equipment Hire Charges	63,482.00	-
230500100	Repairs & Maintenance - Road and Pavements	93,024,003.23	-
230500200	Repairs & Maintenance - Bridges and Culverts	771,178.00	-
230500300	Repairs & Maintenance - Water Supply	8,924,775.00	-
230500400	Repairs & Maintenance - Drainage	11,039,877.00	-
230500500	Repairs & Maintenance - Sewerage	291,776.00	-
230500600	Repairs & Maintenance - Street Lights	1,284,944.00	-
230500700	Repairs & Maintenance - Dumping Grounds	122,175.00	-
230500800	Repairs & Maintenance - Treatment Plants	2,492,200.00	-
230510000	Repairs & Maintenance - Civic Amenities	245,379.00	-
230510100	Repairs & Maintenance - Hospitals	1,314,390.00	-
230510200	Repairs & Maintenance - Dispensaries & Clinics	27,846.00	-
230510300	Repairs & Maintenance - Schools	24,267,105.00	-
230510400	Repairs & Maintenance - Markets	1,441,459.64	-
230510500	Repairs & Maintenance - Parks & Gardens	1,798,870.00	-
230510600	Repairs & Maintenance - Playgrounds	151,294.00	-
230510800	Repairs & Maintenance - Swimming Pools	558,860.00	-
230511100	Repairs & Maintenance - Public Toilets	430,516.00	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
230511200	Repairs & Maintenance - Town Hall/ Marriage Halls	2,477,282.00	-
230511400	Repairs & Maintenance - Shelter Homes	198,868.00	-
230511500	Repairs & Maintenance - Slaughter Houses	150,079.00	-
230519900	Repairs & Maintenance - Other Civic Amenities	2,442,317.00	-
230520000	Repairs & Maintenance - Buildings	14,055,114.00	-
230530000	Repairs & Maintenance - Vehicles	23,372,617.00	-
230590000	Repairs & Maintenance - Others	1,652,439.00	-
230590100	Repairs & Maintenance - Machinery	52,895.00	-
230800100	Coolie for destruction of rats and dogs	203,420.00	-
230800200	Fee for the Inspection of Food	26,025.00	-
230800300	Expenses for Burying Unclaimed Dead bodies	39,094.00	-
230800400	Expenses relating to collection of Taxes	80,183.00	-
230800500	Contribution for the repairs and maintenance of Railway, PWD, KSEB & Other Firms	5,648.00	-
	Total -	256,040,393.04	-
	Schedule I-12		
	Interest & Finance Charges		
240200000	Interest on Loans from State Government	2,685.00	-
240700000	Bank Charges	74,868.00	-
	Total -	77,553.00	-
	Schedule I-13		
	Programme Expenditures		
250400000	Development Fund Programmes (Secretary's section)	207,165,120.00	-
250400400	Development Fund Programmes - Fisheries	8,101,144.00	-
250401000	Development Fund Programmes - Education	18,047,759.00	-
250401200	Development Fund Programmes - Public Health & Sanitation	2,617,745.00	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
250401300	Development Fund Programmes - Social Welfare	17,676,284.00	-
250401400	Development Fund Programmes - Eradication of Poverty	17,606,192.00	-
250401500	Development Fund Programmes - Development of SC/ST	77,268,423.00	-
250500000	Programmes/Expenditures of Transferred Institutions	1,156,958.00	-
250500100	Programmes/Expenditures of Transferred Institutions - Agriculture	9,518.00	-
250500101	Production incentive to Paddy Growers	52,850.00	-
250500200	Programmes/Expenditures of Transferred Institutions - Animal Husbandry	38,374.00	-
250500300	Programmes/Expenditures of Transferred Institutions - Fishing	10,000.00	-
250500500	Programmes/Expenditures of Transferred Institutions - Social Welfare	3,794,463.00	-
250500501	Scholarships for handicapped children	153,650.00	-
250500502	Grant in aid to voluntary organisations/institutions running homes for physically handicapped persons	149,896.00	-
250500504	Orphanages - grant in aid	1,590,979.00	-
250500505	Voluntary social welfare organisations grant in aid	221,000.00	-
250500506	Intercaste marriage	25,000.00	-
250500600	Programmes/Expenditures of Transferred Institutions - Health	7,616.00	-
250500604	Sidh Vaidya	160,000.00	-
250500700	Programmes/Expenditures of Transferred Institutions - Ayurveda	1,394,547.00	-
250500701	Grant in aid to Ayurveda Vaidyans	3,942.00	-
250500800	Programmes/Expenditures of Transferred Institutions - Homeopathy	789,652.00	-
250500900	Programmes/Expenditures of Transferred Institutions - Education	1,366,877.00	-
250500902	Mid day meals to primary school pupils	5,914,000.00	-
250500903	Scholarships for pupils of primary schools	780,000.00	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
250501600	Programmes/Expenditures of Transferred Institutions - Development of Scheduled Caste /Scheduled Tribe	3,888,875.00	-
250501610	Students appearing for interviews and competitive exams - travel expenses	988.00	-
250600200	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	2,448,813.00	-
250600300	Programmes/Expenditures of Transferred Functions/ Schemes - Unemployment Wages	8,321,760.00	-
250600500	Programmes/Expenditures of Transferred Functions/ Schemes - Widow Pension	7,998,359.00	-
250600600	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	165,949.00	-
250600700	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disabled/ Mentally Retarded	4,980,360.00	-
250600900	Programmes/Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	265,000.00	-
250601100	Programmes/Expenditures of Transferred Functions/ Schemes - Old Age Pension	12,628,963.00	-
250400100	Development Fund Programmes - Agriculture	1,614,250.00	-
250400200	Development Fund Programmes - Animal Husbandry & Dairy Development	3,448,117.00	-
250400700	Development Fund Programmes - Housing	1,091,000.00	-
250500601	Allopathy	2,410,515.00	-
	Total -	415,364,938.00	-
	Schedule I-14		
	Revenue Grants, Contributions & Subsidies		
260100100	Financial assistance to Libraries	17,000.00	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
260100200	Financial assistance to Schools	1,001,535.00	-
260200200	Contribution to other Funds (Gandhi Park Samrakshana Samithy)	873,656.00	-
	Total -	1,892,191.00	-
	Schedule I-15		
	Prior Period Items (Net)		
280209900	Prior Period Income - Other income	(1,614,467.00)	-
280500100	Prior Period Expenses - Tax Remission & Refund - Property Tax (General)	(724,711.00)	-
280500600	Prior Period Expenses - Tax Remission & Refund - Profession Tax - Institutions/ Professionals/ Traders	(300.00)	-
280600299	Prior Period Expense - Remission & Refund - Other Fees	(11,320.00)	-
280800100	Prior Period - Establishment Expenses	(9,862.00)	-
280800200	Prior Period - Administrative Expenses	(61,125.00)	-
280800300	Prior Period - Operations and Maintenance Expenses	(1,565,220.00)	-
280800500	Prior Period - Programme Expenses	1,048,962.00	-
	Total -	(2,938,043.00)	-

___/___/2008

Accounts Officer

Secretary



CORPORATION OF THIRUVANANTHAPURAM

Sub Schedules to Balance Sheet and Income & Expenditure Statement for the year 2007-08

Sub Schedule 1

GRANTS FROM GOVERNMENT (Details of Amount Received during 2007-08)				
1. Development fund - General				
Opening Balance			47,255,984.00	
Receipts from Government				
Ref No	Date	Amount		
G.O.(Rt)1417/07/LSGD	14.05.07	24,462,000.00		
G.O.(Rt)1649/07/LSGD	13.06.07	24,462,000.00		
G.O.(Rt)1919/07/LSGD	13.07.07	24,462,000.00		
G.O.(Rt)2157/07/LSGD	09.08.07	24,462,000.00		
G.O.(Rt)2498/07/LSGD	15.09.07	24,462,000.00		
G.O.(Rt)2796/07/LSGD	10.10.07	24,462,000.00		
G.O.(Rt)3098/07/LSGD	14.11.07	24,462,000.00		
G.O.(Rt)3383/07/LSGD	07.12.07	24,462,000.00		
G.O.(Rt)92/08/LSGD	09.01.07	24,462,000.00		
G.O.(Rt)479/08/LSGD	14.02.07	24,462,000.00		
			244,620,000.00	
Other receipts				
Refund of Dev. Fund by Sec for the period 2006-07	16.05.07	1,000.00		
Refund of Dev. Fund by CDPO Urban -1 for the period 2006-07	31.05.07	15,000.00		
Refund of Dev. Fund by Sec for the period 2006-07	06.06.07	399.00		
Refund of Dev. Fund by Sec for the period 2006-07	13.07.07	26,228.00		
Refund of Dev. Fund by Sec for the period 2006-07	17.07.07	5,000.00		
Refund of Dev. Fund by Sec	01.11.07	8,000.00		
Refund of Dev. Fund by Sec	02.11.07	11,475.00		
Refund of Dev. Fund by Sec	02.11.07	102,500.00		
Refund of Dev. Fund by Sec	03.03.08	292,600.00		
Refund of Dev. Fund by Sec	13.03.08	30,959.00		
			493,161.00	
Total Receipt			245,113,161.00	
Opening + Receipt			292,369,145.00	
Expenses incurred transferred to Revenue Grant Account (160100101)			273,309,538.00	
Balance Carried Over				19,059,607.00
2. Development fund - SCP				
Opening Balance			45,037,147	
Receipts from Government				
G.O.(Rt)1417/07/LSGD	14.05.07	10,007,200.00		

G.O.(Rt)1649/07/LSGD	13.06.07	10,007,200.00		
G.O.(Rt)1919/07/LSGD	13.07.07	10,007,200.00		
G.O.(Rt)2157/07/LSGD	09.08.07	10,007,200.00		
G.O.(Rt)2498/07/LSGD	15.09.07	10,007,200.00		
G.O.(Rt)2796/07/LSGD	10.10.07	10,007,200.00		
G.O.(Rt)3098/07/LSGD	14.11.07	10,007,200.00		
G.O.(Rt)3383/07/LSGD	07.12.07	10,007,200.00		
G.O.(Rt)92/08/LSGD	09.01.07	10,007,200.00		
G.O.(Rt)479/08/LSGD	14.02.07	10,007,200.00		
			100,072,000.00	
Other Receipts				
Refund of Dev fund by SCDO for the year 2006-07			1,087,250.00	
Total Receipt			101,159,250.00	
Opening + Receipt			146,196,397.00	
Expenses incurred transferred to Revenue Grant Account (160100102)			90,027,996.00	
Balance Carried Over				56,168,401.00
3. Maintenance Fund - Road Assets				
Opening Balance			10,433,262	
Receipts from Government				
GO(Ms)No 122/2007/LSGD	02/05/07	2,802,900.00		
GO(Rt)No.1430/07/LSGD	16/05/07	2,802,900.00		
GO(Rt)No.1619/07/LSGD	07/06/07	2,802,900.00		
GO(Rt)No.1920/07/LSGD	13/07/07	2,802,900.00		
GO(Rt)No.2158/07/LSGD	09/08/07	2,802,900.00		
GO(Rt)No.2487/07/LSGD	14/09/07	2,802,900.00		
GO(Rt)No.2790/07/LSGD	10/10/07	2,802,900.00		
GO.NO45975/FM1/07/LSGD	15/03/08	2,802,900.00		
GO.NO45975/FM1/07/LSGD	15/03/08	2,802,900.00		
GO.NO45975/FM1/07/LSGD	15/03/08	2,802,900.00		
			28,029,000.00	
Opening + Receipt			38,462,262.00	
Expenses incurred transferred to Revenue Grant Account (160100401)			24,596,927.00	
Balance Carried Over				13,865,335.00
4. Maintenance Fund - Non Road Assets				
Opening Balance			21,349,545.00	
Receipts from Government				
GO(Ms)No 122/2007/LSGD	02/05/07	5,447,200.00		
GO(Rt)No.1430/07/LSGD	16/05/07	5,447,200.00		
GO(Rt)No.1619/07/LSGD	07/06/07	5,447,200.00		
GO(Rt)No.1920/07/LSGD	13/07/07	5,447,200.00		
GO(Rt)No.2158/07/LSGD	09/08/07	5,447,200.00		
GO(Rt)No.2487/07/LSGD	14/09/07	5,447,200.00		
GO(Rt)No.2790/07/LSGD	10/10/07	5,447,200.00		
GO.NO45975/FM1/07/LSGD	15/03/08	5,447,200.00		

GO.NO45975/FM1/07/LSGD	15/03/08	5,447,200.00		
GO.NO45975/FM1/07/LSGD	15/03/08	5,447,200.00		
			54,472,000.00	
Other Receipts				
Excess amount drawn towards tender below refunded			65,015.00	
Total Receipt			54,537,015.00	
Opening + Receipt			75,886,560.00	
Expenses incurred transferred to Revenue Grant Account (160100402)			75,069,232.00	
Balance Carried Over				817,328.00
Grand Total of Balance Carried over				89,910,671.00

Sub Schedule 2

GENERAL PURPOSE FUND

Details of allotment received during the year 2007-2008

Ref No	Date	Amount
GO.(MS)No. 122/2007/LSGD	02/05/07	10,065,750.00
GO(Rt)No. 1431/07/LSGD	16.05.07	10,065,750.00
GO(Rt)No. 1650/07/LSGD	13.06.07	10,065,750.00
GO(Rt)No. 1922/07/LSGD	13.07.07	10,065,750.00
GO(Rt)No. 2159/07/LSGD	09.08.07	10,065,750.00
GO(Rt)No. 2500/07/LSGD	15.09.07	10,065,750.00
GO(Rt)No. 2789/07/LSGD	10.10.07	10,065,750.00
GO(Rt)No. 3096/07/LSGD	14.11.07	10,065,750.00
GO(Rt)No. 3381/07/LSGD	07.12.07	10,065,750.00
GO(Rt)No. 3096/07/LSGD	09.01.08	10,065,750.00
GO(Rt)No. 478/08/LSGD	14.02.08	10,065,750.00
GO(Rt)No. 781/08/LSGD	15.03.08	10,065,750.00
Total		120,789,000.00

Sub Schedule 3

OTHER REVENUE GRANTS

Particulars	Date	Amount
Central Assistance to ICDS urban projects 2007-08	11.02.08	597,450.00
Department share for construction of Addl. Class room	13.02.08	5,000,000.00
SSA Fund for Cotton hill LPS building construction	12.03.08	240,000.00
Nutricious Delicious programme for ICDS project	17.03.08	661,462.00
Central assistance for nutritious food programmes	26.03.08	140,827.00
Central assistance for nutritious food programmes	28.03.08	149,362.00
Central assistance for nutritious food programmes	28.03.08	363,175.00
Central assistance for nutritious food programmes	31.03.08	765,700.00
Total		7,917,976.00

Sub Schedule 4

Details of Security Deposit as on 31-3-2008

Received From	Date	Description	Amount
	30/04/07	Security deposit collected for the month of April 07	2,500.00
	30/06/07	Security deposit collected for the month of June 07	184,100.00
K.Sasidharan.Nair, TC40/1728	21/02/08	Security deposit of museum parking area for 2008-09)	35,000.00
M.Badisha	28/02/08	Security deposit of vaniyamkulam lorry stand for the year 2008-09	10,000.00
Secretary	19/03/08	Vazhamuttam HS,SSA fund security deposit	540,000.00
K.Sashidaran Nair	19/03/08	Security deposit for south fort PC station for 2008-09	20,000.00
T.S.Subash	19/03/08	Security deposit for manacaud PC station for 2008-09	20,000.00
T.S.Subash	19/03/08	Security deposit for oottukuzhy PC station for 2008-2009	15,000.00
K.Gopal	19/03/08	Being security deposit for chalai PC station for 2008-09	20,000.00
Abdul Hayum	19/03/08	Deposit for shangumugham beach parking area for 2008-2009	20,000.00
Badisha.M	24/03/08	Security deposit for vanakadavu Public comfort station for 2008-2009	15,000.00
Gopakumar.	24/03/08	Security deposit for Gandhi park parking area for 2008-2009	80,000.00
Biju	24/03/08	Security deposit for Gandhi park coffee stall for 2008-2009	20,000.00
Jayan	31/03/08	Security deposit for thycud mini crematorium 2008-2009	10,000.00
Vijayakumar	31/03/08	Security deposit for vilappilsala yielding trees for 2008-2009	20,000.00
Peerumohamad	31/03/08	Security deposit for poojappura public comfort station for 2008-2009	10,000.00
Sundaresan Asari	31/03/08	Security deposit for vattiyoorkavu public comfort station for 2008-2009	10,000.00
	31/03/08	Security Deposit collected by PIU	8,000.00
			1,039,600.00

Sub Schedule 5

Details of Auction Deposit as on 31-3-2008

Party	Date	Description	Amount
Aboobaker.S	27/02/08	Thycud market auction deposit for the year 2008-09	2,000.00

Seyyadali	27/02/08	Deposit of kalipankulam market auction for 2008-09	5,000.00
Nujum	27/02/08	Deposit of ambalathara market auction for 2008-09	20,000.00
Aboobaker.S	27/02/08	Deposit of chalai market auction for 2008-09	60,000.00
Aboobaker.S	27/02/08	Deposit of sreevaraham market auction for 2008-09	1,000.00
Aboobaker.S	27/02/08	Deposit of karamana market auction for 2008-09	10,000.00
Sundaresan Asari	27/02/08	Deposit of peroorkada market auction for 2008-09	27,000.00
Sundaresan Asari	27/02/08	Deposit of vattiyoorkavu market auction for 2008-09	10,000.00
Soja	17/03/08	Deposit for manacaud market auction 2008-09	30,000.00
Sajayakumar	26/03/08	Deposit for palayam market auction for 2008-09	45,000.00
TOTAL			210,000.00

Sub Schedule 6

Details of Cash in hand	
Corporation's Main office	6,914,682.35
Friends Counter	267,611.00
PIU Office	1,206.00
Total	7,183,499.35



Statement of Cash Flow
For the period 1 April 2007 to 31 March 2008

Particulars	Amount
A. Cash flows from operating activities	
Gross surplus/ (deficit) over expenditure	49,408,746.25
Add:	
Depreciation	50,913,180.40
Interest & finance expenses	77,553.00
Less:	
Investment income	410,934.00
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra-ordinary items	99,988,545.65
Changes in current assets and current liabilities	
(Increase) / decrease in Sundry Debtors	(28,984,655.51)
(Increase) / decrease in Stock in hand	(136,469.65)
(Increase) / decrease in prepaid expenses	(21,891.00)
(Decrease)/ increase in Deposits received	4,749,202.00
(Decrease)/ increase in other current liabilities	36,339,011.38
Net cash generated from operating activities (A)	111,933,742.87
B. Cash flows from investing activities	
(Increase) / Decrease of fixed assets & Capital Work in Progress	(106,961,417.00)
(Increase) / Decrease of Investments/Deposit	(15,454,847.00)
Add:	
Proceeds from disposal of investments	20,893,030.00
Investment income received	410,934.00
Net cash generated from/ (used in) investing activities (B)	(101,112,300.00)
C. Cash flows from financing activities	
Add:	
Loans from banks/others received	-
Less:	
Loans repaid during the period	18,201.00
Loans & advances to employees	4,113,389.00
Loans to others	10,796,406.00
Finance expenses	77,553.00
Net cash generated from (used in) financing activities (C)	(15,005,549.00)
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(4,184,106.13)
Cash and cash equivalents at beginning of period	278,164,247.95
Cash and cash equivalents at end of period	273,980,141.82
Cash and Cash equivalents at the end of the year compries of the following account balances at the end of the year	
i. Cash Balances	7,183,499.35
ii. Bank Balances	124,504,575.47
iii. Balances with other banks (Treasury)	142,292,067.00
Total	273,980,141.82

____/____2008

Accounts Officer

Secretary



CORPORATION OF THIRUVANANTHAPURAM

NOTES TO ACCOUNTS FOR THE YEAR 2007-08

1. From 1st April 2007, Accounts of the Corporation of Thiruvananthapuram are maintained in accrual based, double entry accounting system as provided in the Kerala Municipal Accounts Manual issued by the Government of Kerala by virtue of the powers granted under Rule 75 of the Kerala Municipality (Accounts) Rules, 2007. The significant accounting principles adopted and non-conformity, if any, in the preparation of the Financial Statements of the Corporation, in the present system, for the financial year 2007-08 are given below.
 - 1.1 Basis of Accounting

The Financial Statements are prepared on a going concern and under historical cost basis under accrual basis of accounting. The method of accounting is the double entry system.
 - 1.2 Recognition of Revenue
 - i. Property Tax: Revenue in respect of Property and related Taxes are recognised in the period in which they become due and demands are ascertainable. The income shown under Property tax is the total demand for the year 2007-08.
 - ii. Profession Tax from Institutions/Traders: The income from Profession tax from Institutions and Traders is the total demand for the year 2007-08. Profession Tax from Employees is accounted on cash basis and only the actual collection is shown as income from professional tax from Employees.
 - iii. Advertisement Tax: Advertisement Taxes, in case auctioned to external agencies, are recognized as per the terms of agreement. During the year, the right to collect the advertisement tax has been auctioned out and the auctioned amount is taken as the income from advertisement tax as per the terms of the agreement.
 - iv. Entertainment Tax: Entertainment Tax is recognized as income on actual receipt.
 - v. Rent: Amount receivable as rent from office buildings etc., where there is an agreement for payment of rent has been taken as income based on agreement. Rent received from markets, civic amenities etc are accounted as income on actual receipt.

- vi. D&O License fee: D&O License fee for a year is normally collected before the beginning of the year. Such receipts are shown as advance receipt when collected and accounted against the receipt for the year it relates to.
- vii. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the Municipality, are recognized in the period in which they become due, i.e., when demand is ascertainable.
- viii. Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the Municipality, are recognized on actual receipt.

Notes:

- a. In the absence of completed assessee wise Demand – Collection – Balance statement, income for 2007-08 of Property Tax, Profession Tax on traders/ Institutions and Rent from Municipal Properties have been recognized based on previous year DCB statement.
- b. In a few instances, the exact nature of receipt could not be ascertained from the receipts data. In such cases, the same are accounted as Miscellaneous Income or taken to the most appropriate account head based on the available information.
- c. Interest accrued on Loans to employees: For loans advanced to employees, the interest is recovered only after the recovery of principal. Till the time the interest is recovered, it would be accounted as “Interest accrued but not due”. But the same has not been done since the exact balance outstanding in the House Building Advance account and Vehicle Advance account could not be arrived at.
- d. Provisions for Old Receivables: In the absence of Assessee-wise and Year –Wise receivables data as on 31st March 2008, no provision for old receivables has been made.
- e. Provision for long pending advances: No provision has been made for long pending advances as detailed verification of each item of advance has to be carried out.

1.3 Recognition of Expenditure

- i. Expenditures on Salaries and other allowances are recognised as and when they are due for payment.
- ii. Other Revenue Expenditures are treated as expenditures as and when they become due.
- iii. In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.
- iv. Provisions for expenditures are made at the year-end for all bills received upto 30th April 2008.

1.4 Fixed Assets

i. *Recognition*

- a. All Fixed Assets are carried over at cost less accumulated depreciation. The cost of fixed assets includes cost incurred/ money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date.
- b. All assets costing less than Rs.5,000/- are depreciated at 100% in the year of purchase.
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Re. 1/-.

ii. *Depreciation*: Depreciation is provided on Straight Line Method.

Notes:

- a. Capital work in Progress: The expenditure of capital nature are first taken to the Capital Work in Progress account and then transferred to the Assets account based on the completion report. However, there are certain assets, which are completed but still lying in capital work in progress as the date of completion and nature of asset for which the cost is incurred could not be ascertained.
- b. Valuation of Fixed Assets: Valuation of Fixed Assets has been done as per the prescribed valuation methods. In several instances, the value was taken as Re 1.00 as the relevant records are not readily available.

1.5 Depreciation on Assets acquired/ constructed during the year

Depreciation is provided at full rates for assets, which are purchased /constructed before 1st October 2007 and at half the rates for assets, which are purchased / constructed on or after 1st October 2007.

Note: Since the exact nature of assets is not ascertainable in a few cases, the depreciation rates may not be as per the rates prescribed in the Kerala Municipal Accounts Manual.

1.6 Inventories: inventories are valued as follows:

- i. Raw materials are valued at Cost based on First In First Out method.
- ii. Finished goods are valued at lower of the cost or market value.
Note: The value of closing stock of inventories is as given by the concerned department heads and may not reflect the above valuation methodology.

1.7 Grants

- i. General Grants, which are of a revenue nature, are recognised as income on actual receipt.

- ii. Specific Grants for revenue expenditure, received prior to the incurrence of the expenditure (received in advance), are treated as a liability till such time that the expenditure is incurred.
- iii. Grants received towards capital expenditure are treated as a liability till such time that the fixed asset is constructed or acquired. On construction/acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed/acquired is to stand reduced and the amount are treated as a capital receipt and are transferred from the respective Specific Grant Account to Capital Contribution.

1.8 Employee Benefits

- i. Contributions for retirement benefits such as pension, gratuity, etc., made by the Municipality are recognised as and when they are due.
- ii. Contributions due to Pension Fund of contingent staff are recognised as an expense and as a liability as per existing rules.
- iii. Liability towards leave encashment is recognised as and when the amount is determined.

Note: Pension paid to Contingent Staff has been recognized on cash basis.

1.9 Investments

- i. Investments are recognised at cost of investment. The cost of investment is to include cost incurred in acquiring investment and other incidental expenditures incurred for its acquisition.
- ii. All long-term investments are carried/ stated in the books of accounts at their cost. However in the event of any permanent diminution in their value as on the date of Balance Sheet, these are provided for.
- iii. Short-term investments are carried at their cost or market value (if quoted), whichever is lower.

2. Statement on Contingent Liabilities

- i. Contingent Liabilities represent an obligation, relating to a past transaction or other event or condition, that may arise in consequence of a future event now deemed possible but not probable. They represent a claim against the Corporation which is contingent on the happening of a future uncertain event, the financial implications of which may or may not be ascertainable at the end of an accounting period. A Payment towards compensation for the fire accident in 1980 as ordered in Sub-Court. Rs 9.00 lakhs might become payable if no further appeal is made.
- ii. Amount of Capital Contracts remaining to be executed and not provided for could not be ascertained.

3. **Other Disclosures**

- i. An amount of Rs 22,76,035 has been paid as honorarium and sitting fees to Councillors, Mayor and other Chairpersons during the year 2007-08.
- ii. Total of refunds and remission amounts to Rs 98,018.
- iii. Previous year amount: As this is the first year of preparing the financial statements in the present format, the previous year amounts could not be shown in the Income & Expenditure Statement and Receipts & Payment Statement. The previous year amounts shown in the Balance Sheet are the amounts as on 31st March 2007, compiled for the purpose of preparing the Opening Balance Sheet.

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Accounts Officer

Secretary



CORPORATION OF THIRUVANANTHAPURAM

Receipts and Payments Statement for the Year Ended 31 March 2008

Receipts	Current year Amount (Rs.)	Previous year Amount (Rs.)	Payments	Current year Amount (Rs.)	Previous year Amount (Rs.)
Opening Balance					
Cash	6,548,825.00	-			
Balance with Bank	271,615,422.95				
Operating Receipts			Operating Payments :		
Tax Revenue	370,989,940.77		Establishment Expenditure	17,930,153.00	-
Assigned Revenues and Compensations	-		Administrative Expenditure	19,080,587.00	-
Rental Income from Municipal Properties	24,282,417.01		Operation and Maintenance	86,198,298.00	-
Fees & User Charges	81,165,662.63		Interest and Finance Charges	74,868.00	-
Sale & Hire Charges	2,478,898.00		Programme Expenditure	238,098,006.00	-
Revenue Grants, Contribution & Subsidies	637,446,526.00		Revenue Grants, Contributions & Subsidies disbursed	1,892,191.00	-
Income from Investments	410,934.00		Non-Operating Payments		
Interest Earned	285,703.00		Capital Work in Progress	24,415,581.00	-
Other Income	7,331,228.43		Fixed Asset	1,312,893.00	-
Non-Operating Receipts			Purchase of Materials	14,487,225.00	-
Deposits Received	4,749,202.00		Pere-paid Expenses	21,891.00	-
Investments in other Funds realised	20,893,030.00		Loans Advances& Deposits	409,671,693.97	-
			Deposits paid	245,629.00	-
			Other Liabilities	336,600,896.00	-
			Revenue Grants, Contributions & Subsidies	1,875,191.00	-
			Prior Period items (net)	2,312,545.00	-
			Closing Balance:		
			Cash	7,183,499.35	-
			Balance with Bank	266,796,642.47	-
Grand Total	1,428,197,789.79		Grand Total	1,428,197,789.79	-

___/___/2008

Accounts Officer

Secretary

KOLLAM

CORPORATION OF KOLLAM

Balance Sheet as on 31 March 2008

Code	Description of Items	Schedule	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	LIABILITIES			
	Reserve and Surplus			
310000000	Municipal (General) Fund	B-1	265,949,623.78	168,291,052.22
311000000	Earmarked Funds	B-2	32,690.00	4,798,500.00
312000000	Reserves	B-3	16,898,404.00	-
	Total - Reserves and Surplus		282,880,717.78	173,089,552.22
	Grants & Contributions			
320000000	Grants & Contributions for Specific Purposes	B-4	63,995,356.00	22,338,760.00
	Total - Grants & Contributions		63,995,356.00	22,338,760.00
	Loans			
331000000	Unsecured Loans	B-5	1,658,948.00	2,587,609.00
	Total - Loans		1,658,948.00	2,587,609.00
	Current Liabilities and Provisions			
340000000	Deposits Received	B-6	9,315,913.00	7,814,625.00
341000000	Deposits Works	B-7	392,348.00	-
350000000	Other Liabilities (Sundry Creditors)	B-8	46,092,015.00	42,716,677.00
	Total - Current Liabilities and Provisions		55,800,276.00	50,531,302.00
	Total - Liabilities		404,335,297.78	248,547,223.22
	ASSETS			
	Fixed Asset			
410000000	Fixed Assets (Gross)	B-9	335,012,680.98	317,692,258.00
411000000	Less : Accumulated Depreciation		(261,257,418.00)	(259,934,623.00)
	Fixed Assets (Net)		73,755,262.98	57,757,635.00
412000000	Capital Work in Progress		35,348,861.20	-
	Total - Fixed Assets		109,104,124.18	57,757,635.00
	Investments			
420000000	Investments - General Funds	B-10	3,200,449.33	1,827,374.33
	Total - Investments		3,200,449.33	1,827,374.33
	Current Assets, Loans and Advances			
430000000	Stock in Hand (Inventories)	B-11	2,475,505.63	4,527,126.54
431000000	Sundry Debtors (Receivables)	B-12	53,224,742.50	32,494,337.00
440000000	Prepaid Expenses	B-13	120,115.00	-
450000000	Cash and Bank Balances	B-14	111,558,195.14	97,406,128.35
460000000	Loans, Advances and Deposits	B-15	124,651,866.00	54,534,622.00
470000000	Other Assets	B-16	300.00	-
	Total - Current Assets, Loans and Advances		292,030,724.27	188,962,213.89
	Total - Assets		404,335,297.78	248,547,223.22

___/___/2008

Accounts Officer

Secretary

CORPORATION OF KOLLAM

Schedules to Balance Sheet as on 31 March 2008

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Schedule B-1		
	Municipal (General Funds)		
	A.Opening Balance as per the last account-Municipal Fund	168,291,052.22	110,533,417.00
	Additions during the year		
	Excess of Income over Expenditure-Municipal Fund	95,926,576.11	-
	KDA Fund	1,731,995.45	
	Balance at the end of the current year	265,949,623.78	110,533,417.00
	Schedule B-2		
	Earmarked Funds		
	Opening Balance as per the last account		
311100000	Poverty Alleviation Fund	4,798,500.00	4,798,500.00
311700000	Pension Fund for Contingent Staff	-	-
	Additions during the year		
311100000	Poverty Alleviation Fund	13,820,346.00	
311700000	Pension Fund for Contingent Staff	8,924,717.00	
	Deductions during the year		
311100000	Poverty Alleviation Fund	18,592,000.00	
311700000	Pension Fund for Contingent Staff	8,918,873.00	
	Balance at the end of the current year		
311100000	Poverty Alleviation Fund	26,846.00	4,798,500.00
311700000	Pension Fund for Contingent Staff	5,844.00	-
	Total- Earmarked Funds	32,690.00	4,798,500.00
	Schedule B-3		
	Reserves		
	Opening Balance as per the last account	-	-
	Additions during the year		
	Capital Contribution	16,898,404.00	-
	Deductions during the year	-	-
	Balance at the end of the current year	16,898,404.00	-
	Schedule B-4		
	Grants & Contributions for Specific Purposes		
320000000	Grants, Contribution for Specific Purposes	9,028,863.00	1,388,050.00
320200101	Development Fund - General - Capital	49,576,493.00	20,118,840.00
320200205	Fund for Transferred Institutions - Social Welfare - Capital	-	831,870.00
320200300	Capital Grant under KSUDP	5,300,000.00	-
320801000	Beneficiary Contributions	90,000.00	
	Total - Grants & Contributions for Specific Purposes	63,995,356.00	22,338,760.00

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Schedule B-5		
	Unsecured Loans		
331200000	Loans from State Government	1,658,948.00	2,587,609.00
	Total - Unsecured Loans	1,658,948.00	2,587,609.00
	Schedule B-6		
	Deposits Received		
340100101	Contractor's Earnest Money Deposit - Municipal Fund	55,425.00	68,805.00
340100201	Contractor's Security Deposit - Municipal Fund	111,238.00	98,550.00
340100301	Contractor's Retention Money - Municipal Fund	2,243,333.00	2,168,916.00
340100302	Contractor's Retention Money - Specific Grants	1,054,959.00	20,155.00
340200100	Rent Deposit	5,749,870.00	5,458,199.00
340200200	Auction Deposit	101,088.00	-
	Total - Deposits Received	9,315,913.00	7,814,625.00
	Schedule B-7		
	Deposits Works		
341300000	Deposit Works - Others	392,348.00	-
	Total - Deposits Works	392,348.00	-
	Schedule B-8		
	A.Other Liabilities (Sundry Creditors) - General Fund		
350000000	Other Liabilities	416.00	-
350100100	Suppliers Control Account	207,560.00	-
350100101	Suppliers Control Account - Municipal Fund	141,018.00	-
350100301	Contractors Control Account - Municipal Fund	1,447,457.00	4,436.00
350110200	Net Salary Payable	4,830,208.00	5,072,070.00
350110300	Unpaid Salaries	8,769.00	-
350110400	Provident Fund Payable	355,785.00	-
350110600	Contribution to Central Pension Fund Payable	439,854.00	397,469.00
350110700	Contribution to Other Pension Fund Payable	6,950.00	38,548.00
350110800	Leave Salary Payable	9,098.00	-
350119900	Other Employee Liabilities Payable	22,684.00	4,197.00
350200100	Recoveries Payable - Employees	3,366.00	-
350200101	Recoveries Payable - Subscription to Provident Fund for Regular employees	547,110.00	472,591.00
350200102	Recoveries Payable - Subscription to Provident Fund for Employees on Deputation	48,638.00	-
350200103	Recoveries Payable - Loan Recovery	121,257.00	97,248.00

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
350200104	Recoveries Payable - Insurance Premium	153,075.00	119,744.00
350200105	Recoveries Payable - Court Attachments	11,932.00	1,682.00
350200106	Recoveries Payable - Co-operative Recovery	74,450.00	84,620.00
350200107	Recoveries Payable - KSFE Recovery	58,500.00	28,800.00
350200108	Recoveries Payable - Dues to other LSGIs	37,212.00	22,159.00
350200109	Recoveries Payable - Income Tax Deducted at Source - Salaries	1,075.00	-
350200201	Recoveries Payable - Income Tax Deducted at Source - Municipal Fund	48,029.00	164,237.00
350200209	Recoveries Payable - Value Added Tax - Municipal Fund	233,936.00	227,142.00
350200214	Recoveries Payable - Kerala Construction Workers Welfare Fund - Municipal Fund	179,563.00	74,138.00
350200296	Recoveries Payable - Other Statutory Deductions - Municipal Fund	81,538.00	37,583.00
350300100	Library Cess Payable	1,990,537.00	5,812,657.00
350309900	Others payable	20,851,783.00	27,811,526.00
350400101	Refunds payable - Property Tax	-	6,763.00
350400401	Refund Payable - Rent from Civic Amenities	-	12,850.00
350410101	Advance Collection of Revenues - Property Tax	16,336.00	-
350410102	Advance Collection of Revenues - Profession Tax	2,935.00	-
350410301	Advance Collection of Revenues - License Fees	898,048.00	504,782.00
350410401	Advance Collection of Revenues - Rent from Civic Amenities	1,881,809.00	1,721,435.00
	Total - Other Liabilities (Sundry Creditors)- General Fund	34,710,928.00	42,716,677.00
	B.Other Liabilities (Sundry Creditors) - KDA Fund		
350110200	Net Salary Payable	41,790	-
350200102	Recoveries Payable - Subscription to Provident Fund for Employees on Deputation	13,160	-
350200104	Recoveries Payable - Insurance Premium	1,635	-
350200199	Recoveries Payable - Other Recoveries from Employees	5,857	-
350309900	Others payable	11,318,645	-
	Total - Other Liabilities (Sundry Creditors)- KDA Fund	11,381,087.00	-
	Grand Total - Other Liabilities (Sundry Creditors)(A+B)	46,092,015.00	42,716,677.00

Schedule 9

SCHEDULE OF FIXED ASSETS

Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the year	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the year	Deductions during the year	Total at the end of the year	At the end of the year	At the end of the Previous year
410100100	Land - Municipality (Lakes and Ponds)			-	-				-	-	-
410100100	Land - Municipality	278	1,292,607	-	1,292,885				-	1,292,885	-
410100101	Grounds		386,701	-	386,701				-	386,701	-
410100102	Parks			-	-				-	-	-
410100104	Parking Lots			-	-				-	-	-
410100200	Land - Transferred Institutions			-	-				-	-	-
410100200	Land-KDA		709,320	-	709,320					709,320	
410200101	Administrative Buildings			-	-				-	-	-
410200103	Staff Quarter Buildings			-	-				-	-	-
410200104	Guest House Buildings			-	-				-	-	-
410200107	Slaughter House Buildings			-	-				-	-	-
410200109	Museum Buildings			-	-				-	-	-
410200111	Market Buildings		124,382	-	124,382		2,488		2,488	121,894	-
410200112	Public Comfort Stations			-	-				-	-	-
410200115	Marriage Hall/ Community Centre Buildings		525,807	-	525,807		5,258		5,258	520,549	-
410200199	Other Buildings				-				-	-	-
410200200	Buildings - Transferred Institutions		97,952		97,952	-	1,959		1,959	95,993	-
410320500	Distribution & regulation System				-	-			-	-	-
410200100	Buildings - Municipality	134,386,467	400,982		134,787,449	134,386,100	6,232		134,392,332	395,117	-
	Infrastructure Assets				-	-			-	-	-
410300000	Roads & Pavements	141,808,679			141,808,679	84,053,296			84,053,296	57,755,383	
410300100	Concrete Roads		3,918,986		3,918,986		332,914		332,914	3,586,072	-

Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the year	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the year	Deductions during the year	Total at the end of the year	At the end of the year	At the end of the Previous year
410300200	Black Topped Roads		3,499,741		3,499,741		569,051		569,051	2,930,690	-
410300300	Other Roads	9,358,994	558,816		9,917,810	9,358,817	10,408		9,369,225	548,585	
410300500	Culverts	612,816	117,054		729,870	612,735	7,808		620,543	109,327	-
411310100	Sewerage		261,120		261,120		6,096		6,096	255,024	
411310200	Drainage		1,492,156		1,492,156		81,853		81,853	1,410,303	
410330100	Lamp Posts		51,903		51,903	-	2,595		2,595	49,308	-
410320500	Distribution & regulation system	1,917,043			1,917,043	1,916,951			1,916,951	92	-
410400100	Plant & machinery		185,625		185,625	-	18,563		18,563	167,062	-
	Other Assets				-	-			-	-	-
410600000	Office & Other Equipments		257,291		257,291	-	16,030		16,030	241,261	-
410600102	Office & Other Equipments- Transferred institutions				-	-			-	-	-
410500100	Vehicles				-	-			-	-	-
410500101	Car				-	-			-	-	-
410500104	Trucks				-	-			-	-	-
410500107	Ambulance				-	-			-	-	-
410500199	Other Vehicles				-	-			-	-	-
410600101	Air Contitioner		45,550		45,550		2,278		2,278	43,272	
410600102	computers, Printers & Peripherals		625,989		625,989		74,521		74,521	551,468	
410600103	Photocopier		244,344		244,344		20,859		20,859	223,485	
410600104	Refrigerator		9,000		9,000		900		900	8,100	
410600105	Fax Machine		16,250		16,250		813		813	15,437	
					-				-	-	
410700000	Furniture, Fixtures, Fittings & Electrical Appliances		415,093		415,093		20,755		20,755	394,338	
410700100	Furniture & Fixture	29,607,981			29,607,981	29,606,725			29,606,725	1,256	-

Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the year	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the year	Deductions during the year	Total at the end of the year	At the end of the year	At the end of the Previous year
410700101	Furniture & Fixture- Cabinet		59,165		59,165		3,416		3,416	55,749	
410700102	Furniture & Fixture- cupboard		185,706		185,706		9,285		9,285	176,421	
410700103	Furniture & Fixture- Chair		87,107		87,107		5,211		5,211	81,896	
410700104	Furniture & Fixture-Tables		61,604		61,604		4,191		4,191	57,413	
410700107	Furniture & Fixture-Trolleys		87,722		87,722		4,386		4,386	83,336	
410700151	fittings & electrical appliances-Fans		18,739		18,739		1,874		1,874	16,865	
410700152	Fittings & electrical appliances- Electrical Fittings		29,984		29,984		2,728		2,728	27,256	
410700199	Other fittings & electrical appliances		417,629		417,629	-	41,763		41,763	375,866	-
410700200	Furniture, Fittings & electrical appliances- Transferred Institution		31,678		31,678		3,168		3,168	28,510	
410800100	Other Fixed Assets- Municipality		1,104,420		1,104,420	-	65,392		65,392	1,039,028	-
	Total	317,692,258	17,320,423	-	335,012,681	259,934,624	1,322,795	-	261,257,419	73,755,262	-

_____/_____/2008

Accounts Officer

Secretary

CORPORATION OF KOLLAM
Schedules to Balance Sheet as on 31 March 2008

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Schedule B-10		
	Investments - General Funds		
420800100	Fixed Deposits	2,617,949.33	1,599,874.33
421500000	Equity Shares	227,500.00	227,500.00
421000000	Investments - Others Funds-KDA Fund	355,000	
	Total - Investments	3,200,449.33	1,827,374.33
	Schedule B-11		
	Stock in Hand (Inventories)		
430100300	Closing Stock - Stores	255,192.38	2,235,092.45
430800300	Closing Stock - Others	2,220,313.25	2,292,034.09
	Total - Stock in Hand (Inventories)	2,475,505.63	4,527,126.54
	Schedule B-12		
	A.Sundry Debtors (Receivables)-General Fund		
431100100	Receivables for Property Taxes (Current)	11,004,215.50	-
431100200	Receivables for Property Taxes (Arrears)	-	15,688,118.00
431190101	Receivables for Profession Tax - Institutions/ Professionals/ Traders (Current)	196,564.00	-
431190102	Receivables for Profession Tax - Institutions/ Professionals/ Traders (Arrears)	447,951.00	1,462,381.00
431190201	Receivables for Advertisement Tax (Current)	-	-
431190202	Receivables for Advertisement Tax (Arrears)	8,616.00	15,861.00
431300201	Receivable for License Fees (Current)	-	-
431300202	Receivable for License Fees (Arrears)	23,325.00	69,254.00
431400101	Rent receivable from Civic Amenities (Current)	2,527,389.00	-
431400102	Rent receivable from Civic Amenities (Arrears)	1,423,481.00	2,669,039.00
431400600	Interest due from employee loans	1,408,314.00	1,279,184.00
431409901	Other Receivable (Current)	37,156,142.00	12,418,090.00
431409902	Other Receivable (Arrears)	-	74,861.00
431500000	Receivable from Government	52,450.00	-
431800100	Receivables Control Account - Property Taxes	-	-
431800200	Receivables Control Account - Profession Taxes - Institutions/ Professionals/ Traders	-	-
431800300	Receivables Control Account - Advertisement Taxes	-	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
431800600	Receivables Control Accounts - Rent from Municipal Properties	-	-
431800700	Receivables Control Accounts - License Fees	-	-
431800800	Receivables Control Accounts - Advertisement Fees	-	-
431910000	State Govt Cesses/ levies in Property Taxes - Control account	(1,050,599.00)	(1,182,451.00)
	Total Sundry Debtors (Receivables)-General Fund	53,197,848.50	32,494,337.00
	B.Sundry Debtors (Receivables)-KDA Fund		
431409901	Other Receivable (Current) - KDA Fund	26,894.00	-
	Total Sundry Debtors (Receivables)-KDA Fund	26,894.00	
	Grand Total Sundry Debtors (Receivables)-(A+B)	53,224,742.50	32,494,337.00
	Schedule B-13		
	Prepaid Expenses		
440200000	Prepaid Administration Expenses	120,115.00	-
	Total - Prepaid Expenses	120,115.00	-
	Schedule B-14		
	A.Cash and Bank Balances-General Fund		
450100000	Cash	51,968.42	3,367,302.50
450210100	SBT-SB A/c No.57027774926	24,749,186.33	35,162,131.00
450210200	Canara Bank SB A/c No.54744	1,813,783.00	1,751,040.00
450210300	PNB SB A/c No.4344000100034460	-	41,319.00
450210400	IOB SB A/c No.17676	-	3,315.20
450210500	SBT CA/c No.350511	1,012.00	1,012.00
450210600	SBT SB A/c No.57017353218	-	22,177.00
450210700	SBT SB A/c 57017353229	-	43,546.00
450210800	SBT CA/c No.57015022857	-	353,719.00
450210900	SBT CA/c No.57015922835	-	97,726.00
450211000	SBI SB A/c No.10648758204	1,896.85	1,831.85
450211100	SBT CA/c No.57015922846	-	1,206.00
450211300	Canara Bank (KSUDP) SB 56378	2,558,735.92	-
450220100	Lord Krishna Bank ODCC A/c No.307051000000614	-	7,286.63
450230100	Kollam District Co-operative Bank C/Ac No.186	448,254.17	448,254.17
450230200	Quilon Co-op Urban Bank SB A/c No. 17076	161,756.00	156,240.00
450230300	West Quilon Service Co- op Bank SB A/c No. 1023	543,747.00	525,262.00

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
450230400	The Mangadu Service Co- op Bank SB A/c No.3850	-	22,351.00
450230500	The West Quilon Service Co-op. Bank Ltd. SB A/c No. 8448	-	21,112.00
450230600	The West Quilon Service Co-op. Bank Ltd. SB A/c No. 8451	-	36,547.00
450230700	The West Quilon Service Co-op. Bank Ltd. SB A/c No. 8450	-	30,884.00
450230800	The Kilikolloor Service Co-op. Bank Ltd SB A/c No. 4816	-	16,077.00
450230900	The Pattathanam Service Co-op. Bank Ltd. SB A/c No. 2200	-	191,165.00
450231000	The Vadakkevila Service Co-op. Bank Ltd. SB A/c No. 4154	-	425,015.00
450231100	The Kollam District Co-op Bank SB A/c No.5821	-	494,790.00
450231200	The Kollam Dist. Co-op. Bank Ltd. CA/c No. 629	-	41,026.00
450250100	TPA SB A/c No.2439	1,088,309.00	5,823,255.00
450250400	TPA 6945	500.00	
450450101	TPA 2443	26,846.00	4,798,500.00
450450200	TPA 2437 (PF)	157,935.00	1,892.00
450450300	TPA 2438 (Pension)	1,019,699.00	899,893.00
450650100	MCFA I 1030	18,229,848.00	21,113,363.00
450650200	MCFAII 1030	49,576,493.00	20,118,840.00
450650300	MCFAIII 1030	9,028,863.00	1,388,050.00
	Total Cash and Bank Balances-General Fund	109,458,832.69	97,406,128.35
	B.Cash and Bank Balances-KDA Fund		
450211200	SBT,Civil Station Branch SB A/c 67037552180	1,847,414	-
450250500	TSB 6900	251,948	-
	Total Cash and Bank Balances-KDA Fund	2,099,362	
	Grand Total - Cash and Bank Balances-(A+B)	111,558,195.14	97,406,128.35
	Schedule B-15		
	A.Loans, Advances and Deposits-General Fund		
460100000	Loans and advances to employees	10,000.00	-
460100100	Housing Loan to Employees	873,068.00	1,287,437.00
460100200	Vehicle Loan to Employees	23,005.00	79,515.00
460100400	Festival Advance to Employees	14,700.00	-
460100500	Standing Advance	19,563.00	5,352.00
460100600	Advance for Projects	24,506.00	-
460100700	Miscellaneous Advance	1,054,598.00	500,737.00

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
460400101	Advance to Suppliers - Advance paid - Municipal Fund	2,999,720.00	1,683,087.00
460400102	Advance to Suppliers - Advance paid - Specific Grants	211,739.00	-
460400201	Advance to Contractors - Advance paid - Municipal Fund	9,728,000.00	9,432,000.00
460400205	Advance to Contractors - Materials issued to Contractors - Municipal Fund	1,713,504.00	2,694,084.00
460400206	Advance to Contractors - Materials issued to Contractors - Specific Grants	91,966.00	-
460500000	Advance to others	60,038,527.00	-
460500301	Advance to Projects - Municipal Fund	9,526,887.00	9,526,887.00
460509901	Other Advances - Municipal Funds	29,325,523.00	29,325,523.00
460600000	Deposits with external Agencies	3,300.00	-
460600100	Electricity Deposits	77,335.00	-
460600200	Telephone Deposits	1,000.00	-
	Total - Loans, Advances and Deposits-General Fund	115,736,941.00	54,534,622.00
	B.Loans, Advances and Deposits-KDA Fund		
460300000	Loans to Others	8,914,925	
	Total - Loans, Advances and Deposits-KDA Fund	8,914,925.00	
	Grand Total - Loans, Advances and Deposits-(A+B)	124,651,866.00	54,534,622.00
	Schedule B-16		
Schedule	Other Assets		
470000000	Other Assets	300.00	-
	Total - Other Assets	300.00	-

__/__/2008

Accounts Officer

Secretary

CORPORATION OF KOLLAM

Income and Expenditure Statement for the Year Ended 31 March 2008

Code	Description of Items	Schedule	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	INCOME			
110000000	Tax Revenue	I-1	72,190,013.00	-
130000000	Rental Income from Municipal Properties	I-2	14,314,649.00	-
140000000	Fees & User Charges	I-3	8,526,946.00	-
150000000	Sale & Hire Charges	I-4	1,219,883.00	-
160000000	Revenue Grants, Contribution & Subsidies	I-5	224,618,843.00	-
170000000	Income from Investments - General Fund	I-6	50,675.00	-
171000000	Interest Earned	I-7	863,443.00	-
180000000	Other Income	I-8	1,127,869.00	-
A	Total - Income		322,912,321.00	-
	EXPENDITURE			
210000000	Establishment Expenditures	I-9	85,878,271.00	-
220000000	Administrative Expenditures	I-10	6,833,366.55	-
230000000	Operations & Maintenance Expenditures	I-11	46,762,620.34	-
240000000	Interest & Finance Charges	I-12	1,509,165.00	-
250000000	Programme Expenditures	I-13	82,187,252.00	-
260000000	Revenue Grants, Contributions & Subsidies	I-14	2,492,275.00	-
272000000	Depreciation for the year	B-9	1,322,795.00	-
B	Total - Expenditure		226,985,744.89	-
A-B	Gross surplus/deficit of income over expenditure before Prior Period Items		95,926,576.11	-
280000000	Prior Period Items (Net)	I-15	-	-
	Gross surplus/deficit of income over expenditure after Prior Period Items		95,926,576.11	-
290000000	Transfer to Reserve Funds		-	-
	Net Balance being surplus/deficit carried over to Municipal Fund		95,926,576.11	-

___/___/2008

Accounts Officer

Secretary

CORPORATION OF KOLLAM

Schedules to Income and Expenditure Statement for the Year Ended

Code	Schedules	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Schedule I-1		
	Tax Revenue		
110010000	Property Tax (General)	18,591,278.00	-
110020000	Water Tax	3,718,254.00	-
110030100	Drainage Tax	7,436,512.00	-
110050000	Lighting Tax	7,436,512.00	-
110100100	Profession Tax - Institutions/ Professionals/ Traders	3,860,000.00	-
110100200	Profession Tax - Employees	18,828,055.00	-
110110000	Advertisement Tax	708,407.00	-
110150000	Theatre/Show Tax	3,489.00	-
110150100	Surcharge on Theatre/ Show Tax	6,102.00	-
110160000	Entertainment Tax	11,635,312.00	-
110900100	Tax Remission & Refund - Property Tax (General)	(16,879.00)	-
110900200	Tax Remission & Refund - Water Tax	(3,375.00)	-
110900300	Tax Remission & Refund - Drainage Tax	(6,752.00)	-
110900500	Tax Remission & Refund - Lighting Tax	(6,752.00)	-
110900600	Tax Remission & Refund - Profession Tax - Institutions/ Professionals/ Traders	(150.00)	-
	Total -	72,190,013.00	-
	Schedule I-2		
	Rental Income from Municipal Properties		
130100100	Rent from Markets	4,005,492.00	-
130100200	Rent from Town Hall	1,402,290.00	-
130100400	Rent from Slaughter House	500,100.00	-
130100500	Rent from Bus Stands	345,504.00	-
130100600	Rent from Lorry, Taxi, Auto & Other Vehicle Stands	635,004.00	-
130100800	Rent from Shopping Complex	4,757,148.00	-
130100900	Rent from Ferries	18,600.00	-
130101000	Rent from Agricultural Trees	144,996.00	-
130109900	Rent from Other Civic Amenities	2,584,020.00	-
130200100	Rent from Staff Quarters	27,069.00	-
130800000	Other Rents	35,517.00	-
130900100	Rent Remission and Refund - Civic Amenities	(141,091.00)	-

Code	Schedules	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Total -	14,314,649.00	-
	Schedule I-3		
	Fees & User Charges		
140100100	Private Hospital & Paramedical Institutions Registration Fee	15,242.00	-
140100200	Tutorial College Registration Fee	4,400.00	-
140100300	Contractor Registration Fee	17,992.00	-
140109900	Other Empanelment & Registration Charges	240.00	-
140110100	License Fees for Dangerous & Offensive Trades	1,144,095.00	-
140110200	License Fees for Lodge	580.00	-
140110300	License Fees under P.P.R ACT	2,221.00	-
140110500	License Fees under PFA Act	127,828.00	-
140119900	Other Licensing Fees	25,047.00	-
140120100	Fees for Construction of Buildings	3,662,284.00	-
140120200	Fees for Installation of Machinery	2,425.00	-
140129900	Other Fees for Grant of Permit	23,054.00	-
140130100	Fees for Birth & Death Certificate	577,430.00	-
140130300	Fees for Marriage Certificate	33,455.00	-
140139900	Fees for Other Certificates or Extracts	8,352.00	-
140150000	Regularization Fees	290.00	-
140200200	Penal Interest	1,848.00	-
140200300	Fines	1,500.00	-
140200500	Fines imposed by Municipal and other laws	2,690,865.00	-
140500900	Public Sanitation Charges	18,350.00	-
140501600	Receipts from Libraries	23,740.00	-
140501800	Receipts form Hospitals & Dispensaries	66.00	-
140700100	Road Cutting Charges	145,642.00	-
	Total -	8,526,946.00	-
	Schedule I-4		
	Sale & Hire Charges		
150100300	Sale of Usufructs	20,275.00	
150110100	Sale of Forms	177,456.00	
150110101	Sale of Tender Forms	36,701.00	
150120200	Sale of scrap	187,561.00	
150120300	Receipts from auction of obsolete assets	103,048.00	
150300000	Sale of Others	159,863.00	-
150300100	Miscellaneous Sales	2,227.00	-
150400000	Hire Charges for Vehicles	297,390.00	-

Code	Schedules	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
150400100	Road Roller Charges	200,802.00	-
150410000	Hire Charges on Equipments	34,560.00	-
	Total -	1,219,883.00	-
	Schedule I-5		
	Revenue Grants, Contribution & Subsidies		
160100100	Development Fund	115,733,099.00	-
160100205	Fund for Transferred Institutions - Social Welfare	50,000.00	-
160100206	Fund for Transferred Institutions - Health	83,594.00	-
160100207	Fund for Transferred Institutions - Ayurveda	46,528.00	-
160100209	Fund for Transferred Institutions - Education	1,052,774.00	-
160100302	Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	786,334.00	-
160100303	Fund for Transferred Functions/ Schemes - Unemployment Wages	6,929,760.00	-
160100305	Fund for Transferred Functions/ Schemes - Widow Pension	2,984,540.00	-
160100309	Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	200,000.00	-
160100311	Fund for Transferred Functions/ Schemes - Old Age Pension	4,230,854.00	-
160100401	Maintenance Fund - Road Assets	7,231,248.00	-
160100402	Maintenance Fund - Non-Road Assets	22,422,939.00	-
160100500	General Purpose Fund	59,335,994.00	-
160101200	Library Grant	17,200.00	-
160101400	Flood Relief Grant	199,444.00	-
160100306	Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	92,149.00	-
160100307	Fund for Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disabled/ Mentally Ret	3,222,386.00	-
	Total -	224,618,843.00	-
	Schedule I-6		
	A.Income from Investments - General Fund		
170100100	Interest on Fixed Deposits	18,075.00	-
170200000	Dividend from KUDFC	25,500.00	-
	Total-Income from Investments - General Fund	43,575.00	

Code	Schedules	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	B.Income from Investments - KDA Fund		
170200000	Dividend	7,100.00	
	Total-Income from Investments - KDA Fund	7,100.00	
	Grand Total - Income from Investments (A+B)	50,675.00	
	Schedule I-7		
	A.Interest Earned - Muncipal Fund		
171100000	Interest from Bank Accounts	626,066.00	
171200000	Interest on Loans and advances to Employees	221,504.00	-
	Total Interest Earned - Municipal Fund	847,570.00	
	B.Interest Earned - KDA Fund		
171100000	Interest from Bank Accounts	15,873.00	
	Total Interest Earned - KDA Fund	15,873.00	
	Grand Total - Interest Earned (A+B)	863,443.00	
	Schedule I-8		
	Other Income		
180809900	Miscellaneous Receipts	1,122,869.00	-
180900200	Contribution from other Funds	5,000.00	-
	Total -	1,127,869.00	-
	Schedule I-9		
	A.Establishment Expenditures - Muncipal Fund		
210000000	Establishment Expenses (PIU)	1,265,435.00	-
210100101	Salaries -Secretary	475,673.00	-
210100102	Salaries - Municipal Engineer	304,350.00	-
210100103	Salaries - Health Officer	332,316.00	-
210100104	Salaries - Permanent Staff	26,485,274.00	-
210100105	Salaries - Temporary Staff	31,960.00	-
210100106	Salaries - Contingent Staff	20,935,886.00	-
210100200	Wages	12,629,474.00	-
210200101	Travelling Allowances - Secretary	6,600.00	-
210200104	Travelling Allowances - Permanent Staff	57,286.00	-
210200201	Other allowances - Secretary	6,608.00	-
210200202	Other allowances - Municipal Engineer	13,375.00	-
210200203	Other allowances - Health Officer	9,001.00	-
210200204	Other allowances - Permanent Staff	1,133,413.00	-
210200206	Other allowances - Contingent Staff	1,092,946.00	-

Code	Schedules	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
210200301	Monthly Honorarium and Sitting Allowance - Chairperson	70,190.00	-
210200302	Monthly Honorarium and Sitting Allowance - Deputy Chairperson	56,190.00	-
210200303	Monthly Honorarium and Sitting Allowance - Standing Committee Chairman	200,875.00	-
210200304	Monthly Honorarium and Sitting Allowance - Councillors	1,133,330.00	-
210200401	Uniforms	209,360.00	-
210200402	Training Expenses	242,244.00	-
210200499	Other Benefits and Allowances	13,456.00	-
210300101	Contribution to Pension Fund - Regular employees - Secretary	83,400.00	-
210300102	Contribution to Pension Fund - Regular employees - Municipal Engineer	47,657.00	-
210300103	Contribution to Pension Fund - Regular employees - Health Officer	50,415.00	-
210300104	Contribution to Pension Fund - Regular employees - Permanent Staff	4,457,741.00	-
210300200	Contribution to Pension Fund - Contingent Staff	2,537,737.00	-
210300201	Contribution to Pension Fund - Contingent Staff (Deficit)	6,344,062.00	-
210400100	Leave Encashment	4,535,213.00	-
210500100	Remuneration	198,711.00	-
	Total - Establishment Expenditures - General Fund	84,960,178.00	-
	B.Establishment Expenditures - KDA Fund		
210100104	Salaries - Permanent Staff	737,191.00	
210200104	Travelling Allowances - Permanent Staff	4,400.00	
210200204	Other allowances - Permanent Staff	9,933.00	
210300300	Contribution to Pension Fund - Employees on deputa	106,090.00	
210400300	Leave Salary Contribution for employees on deputatio	60,479.00	
	Total - Establishment Expenditures - KDA Fund	918,093.00	
	Grand Total - Establishment Expenditures (A+B)	85,878,271.00	
	Schedule I-10		

Code	Schedules	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	A.Administrative Expenditures - Muncipal Fund		
220000000	Administrative Expenses (PIU)	356,593.55	-
220100101	Rent of Buildings	85,875.00	-
220100399	Other Taxes/ Duties	13,675.00	-
220110100	Office Electricity Expenses	1,754,934.00	-
220110200	Water Charges	7,500.00	-
220120200	Postage Expenses	144,682.00	-
220200000	Books & Periodicals	76,268.00	-
220210000	Printing & Stationery	367,008.00	-
220400000	Insurance	221,915.00	-
220500000	Audit Fees	912,386.00	-
220510100	Law Charges	235,914.00	-
220510299	Legal Expenses - Cost of Recoveries - Other Revenues	3,500.00	-
220600100	Newspaper Advertisement Charges	949,416.00	-
220800200	Festival Expenses	47,500.00	-
220809900	Miscellaneous Administration Expenses	1,007,721.00	-
220120100	Telephone Expenses	548,034.00	-
	Total - Administrative Expenditures - General Fund	6,732,921.55	-
	B.Administrative Expenditures - KDA Fund		
220210000	Printing & Stationery	199.00	
220510100	Law Charges	83,100.00	
220809900	Miscellaneous Administration Expenses	14,600.00	
220120100	Telephone Expenses	2,546.00	
	Total - Administrative Expenditures - KDA Fund	100,445.00	
	Grand Total-Administrative Expenditures (A+B)	6,833,366.55	
	Schedule I-11		
	A.Operations & Maintenance Expenditures-General Fund		
230100101	Electricity Charges for Street Lights	9,376,503.00	-
230100200	Diesel, Petrol & Gas	3,745,577.00	-
230300000	Consumption of Stores	2,451,711.07	-
230300100	Consumption of Stores - Medicines	17,534.00	-
230309900	Consumption of Stores - Other Stores	1,632,337.84	-

Code	Schedules	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
230500000	Repairs & Maintenance - Infrastructure Assets	801.43	-
230500100	Repairs & Maintenance - Road and Pavements	10,592,307.00	-
230500200	Repairs & Maintenance - Bridges and Culverts	16,253.00	-
230500300	Repairs & Maintenance - Water Supply	132,019.00	-
230500400	Repairs & Maintenance - Drainage	6,814,570.00	-
230500600	Repairs & Maintenance - Street Lights	1,175,628.00	-
230509900	Repairs & Maintenance - Other Infrastructure Assets	152,725.00	-
230510100	Repairs & Maintenance - Hospitals	173,903.00	-
230510200	Repairs & Maintenance - Dispensaries & Clinics	37,000.00	-
230510300	Repairs & Maintenance - Schools	3,729,879.00	-
230510500	Repairs & Maintenance - Parks & Gardens	133,888.00	-
230510800	Repairs & Maintenance - Swimming Pools	177,748.00	-
230511200	Repairs & Maintenance - Town Hall/ Marriage Halls	793,266.00	-
230511600	Repairs & Maintenance - Libraries	133,276.00	-
230519900	Repairs & Maintenance - Other Civic Amenities	954,370.00	-
230520000	Repairs & Maintenance - Buildings	3,365,659.00	-
230530000	Repairs & Maintenance - Vehicles	532,911.00	-
230590000	Repairs & Maintenance - Others	382,606.00	-
230590100	Repairs & Maintenance - Machinery	120,852.00	-
230800100	Coolie for destruction of rats and dogs	105,420.00	-
230800200	Fee for the Inspection of Food	2,000.00	-
	Total - Operations & Maintenance Expenditures-General Fund	46,750,744.34	-
	B.Operations & Maintenance Expenditures-KDA Fund		
230100200	Diesel, Petrol & Gas	3,001.00	
230530000	Repairs & Maintenance - Vehicles	925.00	
230590100	Repairs & Maintenance - Machinery	7,950.00	
	Total - Operations & Maintenance Expenditures-KDA Fund	11,876.00	
	Grand Total - Operations & Maintenance Expenditures-(A+B)	46,762,620.34	
	Schedule I-12		
	A.Interest & Finance Charges - General Fund		

Code	Schedules	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
240200000	Interest on Loans from State Government	1,502,455.00	-
240700000	Bank Charges	6,570.00	-
	Total - Interest & Finance Charges - General Fund	1,509,025.00	
	B.Interest & Finance Charges - KDA Fund		
240700000	Bank Charges	140.00	
	Total - Interest & Finance Charges - KDA Fund		
	Grand Total - Interest & Finance Charges - (A+B)	1,509,165.00	-
	Schedule I-14		
	Programme Expenditures		
250000000	Programme Expenses	6,590.00	
250200100	Expenditure on Poverty Eradication Program	15,000.00	
250300000	Share in Programme of Others	71,175.00	
250400100	Development Fund Programmes - Agriculture	1,000,527.00	
250400108	Promotion of horticulture and vegetable cultivation	3,657,093.00	
250400201	Implementation of cattle improvement programmes	975,000.00	
250400209	Control of animal origin disease	13,163.00	
250400400	Development Fund Programmes - Fisheries	170,000.00	
250400702	Implementing housing programmes	13,697,000.00	
250400703	Implementing the shelter rejuvenation programmes	1,376,250.00	
250400802	Arrange water supply schemes within the respective Municipalities	161,000.00	
250401000	Development Fund Programmes - Education	239,200.00	
250401202	Conduct child welfare centres and mother care homes	787,471.00	
250401203	Organise remedial and other preventive measures against disease	4,070.00	-
250401205	Implement sanitation programmes	484,649.00	-
250401206	Run Public Health Centres and Taluk hospitals under all system of medicine, in Municipal area	33,811.00	-
250401300	Development Fund Programmes - Social Welfare	3,337,878.00	-
250401301	Run Anganwadis	3,445,286.00	-

Code	Schedules	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
250401500	Development Fund Programmes - Development of SC/ST	898,900.00	-
250401503	Provide basic facilities in the residential centres for the Scheduled Caste/Scheduled Tribe	20,000.00	-
250401504	Provide financial assistance for the Scheduled Caste/Scheduled Tribe Students	113,900.00	-
250401801	Maintain relief centres	57,286.00	-
250500500	Programmes/Expenditures of Transferred Institutions - Social Welfare	61,194.00	-
250500501	Scholarships for handicapped children	8,550.00	-
250500600	Programmes/Expenditures of Transferred Institutions - Health	849,210.00	-
250500700	Programmes/Expenditures of Transferred Institutions - Ayurveda	1,139,328.00	-
250500701	Grant in aid to Ayurveda Vaidyans	7,200.00	-
250500800	Programmes/Expenditures of Transferred Institutions - Homeopathy	261,700.00	-
250500900	Programmes/Expenditures of Transferred Institutions - Education	1,963,120.00	-
250500901	Scholarships and Incentives	18,000.00	-
250500902	Mid day meals to primary school pupils	11,655,678.00	-
250501600	Programmes/Expenditures of Transferred Institutions - Development of Scheduled Caste /Scheduled Trib	1,676,750.00	-
250501607	Housing grant	15,416,750.00	-
250501609	Wells and water supply	118,500.00	-
250600300	Programmes/Expenditures of Transferred Functions/ Schemes - Unemployment Wages	6,929,760.00	-
250600500	Programmes/Expenditures of Transferred Functions/ Schemes - Widow Pension	2,984,540.00	-
250600600	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 5	92,149.00	-
250600700	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disa	3,222,386.00	-
250601100	Programmes/Expenditures of Transferred Functions/ Schemes - Old Age Pension	4,230,854.00	-

Code	Schedules	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
250600200	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour	786,334.00	-
250600900	Programmes/Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Mar	200,000.00	-
	Total -	82,187,252.00	-
	Schedule I-14		
	Revenue Grants, Contributions & Subsidies		
260100100	Financial assistance to Libraries	86,000.00	
260100200	Financial assistance to Schools	505,000.00	
260100300	Financial assistance to Arts and Sports Organisations	240,700.00	-
260200101	Contribution to Poverty Alleviation Fund	1,500,000.00	-
260200200	Contribution to other Funds	160,575.00	-
	Total -	2,492,275.00	-

___/___/2008

Accounts Officer

Secretary

CORPORATION OF KOLLAM

Sub Schedules to Balance Sheet and Income & Expenditure Statement

Sub Schedule 1				
GRANTS FROM GOVERNMENT (Details of Amount Received during 2007-08)				
1. Development fund - General				
Opening Balance			20,118,840.00	
Receipts from Government				
Ref No	Date	Amount		
G.O.(Rt)1417/07/LSGD	14.05.07	12,050,000.00		
G.O.(Rt)1649/07/LSGD	13.06.07	12,050,000.00		
G.O.(Rt)1919/07/LSGD	13.07.07	12,050,000.00		
G.O.(Rt)48308/FMI/07/LSGD	11.12.07	12,050,000.00		
G.O.(Rt)48308/FMI/07/LSGD	11.12.07	12,050,000.00		
G.O.(Rt)48308/FMI/07/LSGD	11.12.07	12,050,000.00		
G.O.(Rt)48308/FMI/07/LSGD	11.12.07	12,050,000.00		
G.O.(Rt)48308/FMI/07/LSGD	11.12.07	12,050,000.00		
G.O.(Rt)92/08/LSGD	09.01.08	12,050,000.00		
G.O.(Rt)479/08/LSGD	11.02.08	12,050,000.00		
			120,500,000.00	
2. Development fund - SCP				
Receipts from Government				
G.O.(Rt)1417/07/LSGD	14.05.07	4,129,400.00		
G.O.(Rt)1649/07/LSGD	13.06.07	4,129,400.00		
G.O.(Rt)1919/07/LSGD	13.07.07	4,129,400.00		
G.O.(Rt)2157/07/LSGD	11.12.07	4,129,400.00		
G.O.(Rt)2498/07/LSGD	11.12.07	4,129,400.00		
G.O.(Rt)2796/07/LSGD	11.12.07	4,129,400.00		
G.O.(Rt)3098/07/LSGD	11.12.07	4,129,400.00		
G.O.(Rt)3383/07/LSGD	11.12.07	4,129,400.00		
G.O.(Rt)92/08/LSGD	09.01.08	4,129,400.00		
G.O.(Rt)479/08/LSGD	11.02.08	4,129,400.00		
			41,294,000.00	
Other Receipts				
Refund of Dev. Fund by SC.ST Officer for the period 2006-07	03.09.07	72,500.00		
Refund of Dev. Fund by Agricultural Officer for the period 2006-07	03.09.07	5,000.00		
Refund of Dev. Fund by Sec for the period 2006-07	16.10.07	4,151.00		
Refund of Dev. Fund by Sec for the period 2006-07	24.03.08	1,000.00		
			82,651.00	
Total Receipt			161,876,651.00	
Opening + Receipt			181,995,491.00	
Expenses incurred transferred to Revenue Grant Account (160100101)			115,733,099.00	

Expenses incurred transferred to Capital Contribution Account (312100000)			16,898,404.00	
Grand Total of Balance Carried over				49,363,988.00
3. Maintenance Fund - Road Assets				
Opening Balance			1,175,448.00	
Receipts from Government				
GO(Ms)No 122/2007/LSGD	02/05/07	1,025,800.00		
GO(Rt)No.1430/07/LSGD	16/05/07	1,025,800.00		
GO(Rt)No.1619/07/LSGD	07/06/07	1,025,800.00		
GO(Rt)No.1920/07/LSGD	13/07/07	1,025,800.00		
GO(Rt)No.48308/07/LSGD	11/12/07	1,025,800.00		
GO(Rt)No.2487/FMI//07/LSGD	11/12/07	1,025,800.00		
GO(Rt)No.2487/FMI//07/LSGD	11/12/07	1,025,800.00		
GO(Rt)No.2487/FMI//07/LSGD	11/12/07	1,025,800.00		
GO(Rt)No.2487/FMI//07/LSGD	07/12/07	1,025,800.00		
GO.NO45975/FM1/07/LSGD	09/01/08	1,025,800.00		
			10,258,000.00	
Opening + Receipt			11,433,448.00	
Expenses incurred transferred to Revenue Grant Account (160100401)			7,231,248.00	
Balance Carried Over				4,202,200.00
4. Maintenance Fund - Non Road Assets				
Opening Balance			212,602.00	
Receipts from Government				
GO(Ms)No 122/2007/LSGD	02/05/07	2,703,700.00		
GO(Rt)No.1430/07/LSGD	16/05/07	2,703,700.00		
GO(Rt)No.1619/07/LSGD	07/06/07	2,703,700.00		
GO(Rt)No.1920/07/LSGD	13/07/07	2,703,700.00		
GO(Rt)No.2158/07/LSGD	11/12/07	2,703,700.00		
GO(Rt)No.2487/07/LSGD	11/12/07	2,703,700.00		
GO(Rt)No.2790/07/LSGD	11/12/07	2,703,700.00		
GO.NO45975/FM1/07/LSGD	11/12/07	2,703,700.00		
GO.NO45975/FM1/07/LSGD	07/12/07	2,703,700.00		
GO.NO45975/FM1/07/LSGD	09/01/08	2,703,700.00		
			27,037,000.00	
Opening + Receipt			27,249,602.00	
Expenses incurred transferred to Revenue Grant Account (160100402)			22,422,939.00	
Balance Carried Over				4,826,663.00
Grand Total of Balance Carried over				9,028,863.00

Sub Schedule 2		
GENERAL PURPOSE FUND		
Details of allotment received during the year 2007-2008		
Ref No	Date	Amount

GO.(MS)No. 122/07/LSGD	05.02.07	4,944,660.00
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GO(Rt)No. 1431/07/LSGD	16.05.07	4,944,666.00
GO(Rt)No. 1650/07/LSGD	13.06.07	4,944,666.00
GO(Rt)No. 1922/07/LSGD	13.07.07	4,944,666.00
GO No. 48308/FM1/07/LSGD	07.12.07	4,944,667.00
GO No. 48308/FM1/07/LSGD	07.12.07	4,944,667.00
GO No. 48308/FM1/07/LSGD	07.12.07	4,944,667.00
GO No. 48308/FM1/07/LSGD	07.12.07	4,944,667.00
GO(Rt)No. 3381/07/LSGD	07.12.07	4,944,667.00
GO(Rt)No. 189/08/LSGD	21.01.08	4,944,667.00
GO(Rt)No. 478/08/LSGD	14.02.08	4,944,667.00
GO(Rt)No. 781/08/LSGD	15.03.08	4,944,666.00
Total		59,335,993.00

Sub Schedule 3

OTHER REVENUE GRANTS		
Particulars	Date	Amount
Central Assistance to ICDS for Suplimentary Nutrition		835,310.00
Central Assistance to ICDS for Suplimentary Nutrition		1,118,325.00
Central Assistance to ICDS for Suplimentary Nutrition		1,571,700.00
Total		3,525,335.00

Sub Schedule 4

Details of Security Deposit as on 31-3-2008

Received From	Date	Description	Amount
Lekshmanan	25/09/07	Security Deposit to be refunded	10,500
Chandrababu.P	03/10/07	Security Deposit to be refunded	2,350
Shibu Solomon	21.12.07	Security Deposit to be refunded	37,450
Suresh Babu	31.03.07	Security Deposit to be refunded	13,750
Babuseenan	29/03/07	Being the Ist & final bill for the	14,268
R.Radhakrishnan Nair	07.02.08	Being Electrification of Computer	17,500
Shamsudeen	05/06/07	Security Deposit to be refunded	15,000
Party	06/10/07	Being the daily cash collection from	420
			111,238.00

Sub Schedule 5

Details of Cash in hand	
Corporation's Main office	51,965.50
PIU Office	3
Total	51,968.42

CORPORATION OF KOLLAM

Statement OF Cash Flow for the Year Ended 31 March 2008

Particulars	Amount
A.Cash flows from operating activities	
Gross surplus/ (deficit) over expenditure	95,926,576.11
Add:	
Depreciation	1,322,795.00
Interest & finance expenses	1,509,165.00
Less:	
Investment income	50,675.00
Interest Earned	863,443.00
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra-ordinary items	97,844,418.11
Changes in current assets and current liabilities	
(Increase) / decrease in Sundry Debtors	(20,730,405.50)
(Increase) / decrease in Stock in hand	2,051,620.91
(Increase) / decrease in prepaid expenses	(120,115.00)
(Increase) / decrease Loans, Advances and Deposits	(70,117,244.00)
(Increase) / decrease Other Assets	(300.00)
(Decrease)/ increase in Deposits received	1,501,288.00
(Decrease)/ increase Deposits Works	392,348.00
(Decrease)/ increase in other current liabilities	3,375,338.00
Net cash generated from operating activities (A)	14,196,948.52
B. Cash flows from investing activities	
(Increase) / Decrease of fixed assets & Capital Work in Progress	(52,669,284.18)
(Increase) / Decrease of Investments/Deposit	(1,373,075.00)
Add:	
Proceeds from disposal of assets	
Proceeds from disposal of investments	
Investment income received	50,675.00
Net cash generated from/ (used in) investing activities (B)	(53,991,684.18)
C. Cash flows from financing activities	
Add:	
Loans from banks/others received	-
Grants & Contribution	41,656,596.00
Capital Contribution	16,898,404.00
Interest Earned	863,443.00
Less:	
Loans repaid during the period	(928,661.00)
Earmarked Funds	(4,765,810.00)
Loans to others	
Finance expenses	(1,509,165.00)
Net cash generated from (used in) financing activities (C)	52,214,807.00
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	12,420,071.34
Diffrence in KDA-Fund	1,731,995.45
Cash and cash equivalents at beginning of period	97,406,128.35
Cash and cash equivalents at end of period	111,558,195.14

Particulars	Amount
Cash and Cash equivalents at the end of the year compries of the following account balances at the end of the year	
i. Cash Balances	51,968.42
ii. Bank Balances	32,377,733.72
iii. Balances with other banks (Treasury)	79,128,493.00
Total	111,558,195.14

Note: items in () brackets denote as that they are to be deducted

___/___/2008

Accounts Officer

Secretary



CORPORATION OF KOLLAM

NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2008

1. From 1st April 2007, Accounts of the Corporation of Kollam are maintained in accrual based, double entry accounting system as provided in the Kerala Municipal Accounts Manual issued by the Government of Kerala by virtue of the powers granted under Rule 75 of the Kerala Municipality (Accounts) Rules, 2007. The significant accounting principles adopted and non-conformity, if any, in the preparation of the Financial Statements of the Corporation, in the present system, for the financial year 2007-08 are given below.

1.1 Basis of Accounting

The Financial Statements are prepared on a going concern and under historical cost basis under accrual basis of accounting. The method of accounting is the double entry system.

1.2 Recognition of Revenue

- i.** Property Tax: Revenue in respect of Property and related Taxes are recognised in the period in which they become due and demands are ascertainable. The income shown under Property tax is the total demand for the year 2007-08.
- ii.** Profession Tax from Institutions/Traders: The income from Profession tax from Institutions and Traders is the total demand for the year 2007-08. Profession Tax from Employees is accounted on cash basis and only the actual collection is shown as income from professional tax from Employees.
- iii.** Advertisement Tax: Advertisement Taxes, in case auctioned to external agencies, are recognized as per the terms of agreement. During the year, the right to collect the advertisement tax has been auctioned out and the auctioned amount is taken as the income from advertisement tax as per the terms of the agreement.
- iv.** Entertainment Tax: Entertainment Tax is recognized as income on actual receipt.
- v.** Rent: Amount receivable as rent from office buildings etc., where there is an agreement for payment of rent has been taken as income based on agreement.

Rent received from markets, civic amenities etc are accounted as income on actual receipt.

- vi.** D&O License fee: D&O License fee for a year is normally collected before the beginning of the year. Such receipts are shown as advance receipt when collected and accounted against the receipt for the year it relates to.
- vii.** Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the Municipality, are recognized in the period in which they become due, i.e., when demand is ascertainable.
- viii.** Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the Municipality, are recognized on actual receipt.

Notes:

- a. In the absence of completed assessee wise Demand – Collection – Balance statement, income for 2007-08 of Property Tax, Profession Tax on traders/ Institutions and Rent from Municipal Properties have been recognized based on previous year DCB statement.
- b. In a few instances, the exact nature of receipt could not be ascertained from the receipts data. In such cases, the same are accounted as Miscellaneous Income or taken to the most appropriate account head based on the available information.
- c. Interest accrued on Loans to employees: For loans advanced to employees, the interest is recovered only after the recovery of principal. Till the time the interest is recovered, it would be accounted as “Interest accrued but not due”. But the same has not been done since the exact balance outstanding in the House Building Advance account and Vehicle Advance account could not be arrived at.
- d. Provisions for Old Receivables: In the absence of Assessee-wise and Year –Wise receivables data as on 31st March 2008, no provision for old receivables has been made.
- e. Provision for long pending advances: No provision has been made for long pending advances as detailed verification of each item of advance has to be carried out.

1.3 Recognition of Expenditure

- i. Expenditures on Salaries and other allowances are recognised as and when they are due for payment.
- ii. Other Revenue Expenditures are treated as expenditures as and when they become due.
- iii. In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.

- iv. Provisions for expenditures are made at the year-end for all bills received up to 30th April 2008.

1.4 Fixed Assets

- i. *Recognition*

- a. All Fixed Assets are carried over at cost less accumulated depreciation. The cost of fixed assets includes cost incurred/ money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date.
- b. All assets costing less than Rs.5,000/- are depreciated at 100% in the year of purchase. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Re.1

- ii. *Depreciation*

- i. Depreciation is provided on Straight Line Method.

Notes:

- a. Capital work in Progress: The expenditure of capital nature are first taken to the Capital Work in Progress account and then transferred to the Assets account based on the completion report. However, there are certain assets, which are completed but still lying in capital work in progress as the date of completion and nature of asset for which the cost is incurred could not be ascertained.
- b. Valuation of Fixed Assets: Valuation of Fixed Assets has been done as per the prescribed valuation methods. In several instances, the value was taken as Re 1.00 as the relevant records are not readily available.

- ii. Depreciation on Assets acquired/ constructed during the year

Depreciation is provided at full rates for assets, which are purchased /constructed before 1st October 2007 and at half the rates for assets, which are purchased / constructed on or after 1st October 2007.

Notes:

- a. Since the exact nature of assets is not ascertainable in a few cases, the depreciation rates may not be as per the rates prescribed in the Kerala Municipal Accounts Manual.

1.4 Inventories

Inventories are valued as follows:

- a. Raw materials are valued at Cost based on **First In First Out** method.
- b. Finished goods are valued at lower of the cost or market value.

Note: The value of closing stock of inventories is as given by the concerned department heads and may not reflect the above valuation methodology.

1.5 Grants

- i. General Grants, which are of a revenue nature, are recognised as income on actual receipt.
- ii. Specific Grants for revenue expenditure, received prior to the incurrence of the expenditure (received in advance), are treated as a liability till such time that the expenditure is incurred.
- iii. Grants received towards capital expenditure are treated as a liability till such time that the fixed asset is constructed or acquired. On construction/acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed/acquired is to stand reduced and the amount are treated as a capital receipt and are transferred from the respective Specific Grant Account to Capital Contribution.

1.6 Employee Benefits

- i. Contributions for retirement benefits such as Pension, gratuity, etc., made by the Municipality are recognised as and when they are due.
- ii. Contributions due to Pension Fund of contingent staff are recognised as an expense and as a liability as per existing rules;
- iii. Liability towards leave encashment is recognised as and when the amount is determined.

Note: The Pension paid to Contingent Staff has been recognized on cash basis.

1.7 Investments

- i. Investments are recognised at cost of investment. The cost of investment is to include cost incurred in acquiring investment and other incidental expenditures incurred for its acquisition.
- ii. All long-term investments are carried / stated in the books of accounts at their cost. However in the event of any permanent diminution in their value as on the date of Balance Sheet, these are provided for.
- iii. Short-term investments are carried at their cost or market value (if quoted), whichever is lower.

2 Statement on Contingent Liabilities

Contingent Liabilities represent an obligation, relating to a past transaction or other event or condition, that may arise in consequence of a future event now deemed possible but not probable. They represent a claim against the Corporation which is contingent on the happening of a future uncertain event, the financial implications of which may or may not be ascertainable at the end of an accounting period. A payment of Rs 3,000 towards excess compensation collected in respect of unauthorised construction in 2007 to three parties might become payable as ordered by the Court, if no further appeal is made.

Amount of Capital Contracts remaining to be executed and not provided for could not be ascertained.

3. Other Disclosures

- 3.1 An amount of Rs.14,60,585 has been paid as honorarium and sitting fees to Councilors, Mayor and other chairpersons during the year 2007-08.
- 3.2 Total of refunds and remission amounts to Rs 1,74,999
- 3.3 Previous year amount: As this is the first year of preparing the financial statements in the present format, the previous year amounts could not be shown in the Income & Expenditure Statement and Receipts & Payment Statement. The previous year amounts shown in the Balance Sheet are the amounts as on 31st March 2007, compiled for the purpose of preparing the Opening Balance Sheet.
- 3.4 The Annual Financial Statements for Kollam Corporation are prepared by consolidating the AFS for General Fund and the AFS for Kollam Development Authority Fund.

____ / ____ / 2008

Accounts Officer

Secretary

CORPORATION OF KOLLAM

Receipt and Payment Statement for the period 1 April 2007 to 31 March 2008

Receipts	Municipal Fund	KDA Fund	Total	Payments	Municipal Fund	KDA Fund	Total
Opening Balance							
Cash	3,367,302.50		3,367,302.50				
Balance with Bank	94,038,825.85		94,038,825.85				
Operating Receipts				Operating Payments :			
Tax Revenue	74,800,151.50		74,800,151.50	Establishment Expenditure	644,525.00	11,833.00	656,358.00
Rental Income from Municipal Properties	1,693,692.00		1,693,692.00	Administrative Expenditure	2,059,904.00	100,445.00	2,160,349.00
Fees & User Charges	6,975,835		6,975,835.00	Operation and Maintenance	3,949,550.00	11,876.00	3,961,426.00
Sale & Hire Charges	868,865.00		868,865.00	Interest and Finance Charges	6,570.00	140.00	6,710.00
Revenue Grants, Contribution & Subsidies	98,138,047.00		98,138,047.00	Programme Expenditure	68,942,853.00		68,942,853.00
Income from Investments	25,500.00		25,500.00				
Non- Operating Receipts				Non-Operating Payments			
Municipal (General) Fund	2,558,738.84	1,499,488.45	4,058,227.29	Capital Work in Progress	573,837.00		573,837.00
Sundry Debtors (Receivables)	18,766,162.00		18,766,162.00	Fixed Asset	1,468,662.00	709,320.00	2,177,982.00
Loans, Advances and Deposits	1,150,608.00	5,163,460.00	6,314,068.00	Investments - General Funds	1,000,000.00		1,000,000.00
Grants & Contributions for Specific	161,966,651.00		161,966,651.00	Stock in Hand (Inventories)	641,415.00		641,415.00
Deposits Received	101,088.00		101,088.00	Sundry Debtors (Receivables)	4,274,264.00		4,274,264.00
Deposits Works	392,348.00		392,348.00	Prepaid Expenses	327,986.00		327,986.00
Other Liabilities (Sundry Creditors)	386,013.00		386,013.00	Loans, Advances and Deposits	67,447,775.00	3,000.00	67,450,775.00
Establishment Expenditures - Expenditure	44,281.00		44,281.00	Earmarked Funds	15,147,609.00		15,147,609.00
Interest Earned	659,878.00	15,873.00	675,751.00	Grants & Contributions for Specific	831,870.00		831,870.00
Other Income	1,127,808.00	7,100.00	1,134,908.00	Unsecured Loans	928,661.00		928,661.00
				Deposits Received	521,764.00		521,764.00
				Other Liabilities (Sundry Creditors)	192,788,109.00	3,749,945.00	196,538,054.00
				Revenue Grants, Contributions &	992,275.00		992,275.00
				Closing Balance:			
				Cash	51,968.42		51,968.42
				Balance with Bank	104,462,197.27	2,099,362.45	106,561,559.72
Grand Total	467,061,794.69	6,685,921.45	473,747,716.14	Grand Total	467,061,794.69	6,685,921.45	473,747,716.14

Accounts Officer

Secretary

THRISSUR

CORPORATION OF THRISSUR

Balance Sheet as on : 31-Mar-2008

Code No.	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	<u>LIABILITIES</u>			
	Reserve and Surplus			
310000000	Municipal (General) Fund	B-1	687,735,670.63	604,496,583.66
311000000	Earmarked Funds	B-2	1,174,597.00	1,014,953.00
	Total - Reserve and Surplus		688,910,267.63	605,511,536.66
320000000	Grants & Contributions for Specific Purposes	B-4	87,895,142.25	57,901,692.25
	Loans			
330000000	Secured Loans	B-5	313,280.00	1,047,632.00
	Total - Loans		313,280.00	1,047,632.00
	Current Liabilities and Provisions			
340000000	Deposits Received	B-7	33,808,299.74	30,058,540.74
350000000	Other Liabilities (Sundry Creditors)	B-9	9,697,920.00	1,557,809.00
	Total - Current Liabilities and Provisions		43,506,219.74	31,616,349.74
	Total - LIABILITIES		820,624,909.62	696,077,210.65
	<u>ASSETS</u>			
	Fixed Asset			
410000000	Fixed Assets	B-11	560,936,274.00	449,918,285.00
411000000	Less : Accumulated Depreciation		-9,998,005.03	-742,945.00
412000000	Capital Work in Progress		429,735.00	816,185.00
	Total - Fixed Asset		551,368,003.97	449,991,525.00
	Investments			
420000000	Investments - General Funds	B-12	156,500.00	156,500.00
	Total - Investments		156,500.00	156,500.00
	Current Assets, Loans and Advances			
430000000	Stock in Hand (Inventories)	B-14	2,849,868.00	803,462.00
431000000	Sundry Debtors (Receivables)	B-15	126,523,347.00	116,674,389.00
450000000	Cash and Bank Balances	B-17	90,738,423.26	100,951,795.26
460000000	Loans, Advances and Deposits	B-18	48,988,767.39	27,499,539.39
	Total - Current Assets, Loans and Advances		269,100,405.65	245,929,185.65
	Advances			
	Total - ASSETS		820,624,909.62	696,077,210.65

Accounts Officer

Secretary

Schedule B-1**Municipal (General) Fund**

Code No.	Particulars	Opening Balance as per the last account	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year
310100100	General Fund	604,496,583.66	21,238,976.00	625,735,559.66	21,462,666.00	604,272,893.66
310900000	Excess of Income over Expenditure	0.00	441,177,231.00	441,177,231.00	357,714,454.03	83,462,776.97
		604,496,583.66	462,416,207.00	1,066,912,790.66	379,177,120.03	687,735,670.63

Schedule B-2**Earmarked Funds**

Code No.	Particulars	Opening Balance as per the last account	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year
311700000	Pension Fund for Contingent Staff	1,014,953.00	9,505,136.00	10,520,089.00	9,345,492.00	1,174,597.00
		1,014,953.00	9,505,136.00	10,520,089.00	9,345,492.00	1,174,597.00

Schedule B-4

Grants & Contributions for Specific Purposes

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
320000000	Grants, Contribution for Specific Purposes	38,691,523.25	35,782,316.25
320200101	Development Fund - General - Capital	10,403,595.00	22,119,376.00
320200300	Capital Grant under KSUDP	38,532,810.00	0.00
320802000	Grant for projects	267,214.00	0.00
	Total - Grants & Contributions for Specific	87,895,142.25	57,901,692.25

Schedule B-5

Secured Loans

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
330200100	Loans under I.D.S.M.T	198,280.00	379,780.00
330300000	Loans from Government bodies and Associations	115,000.00	265,000.00
330500201	Loan from K.U.R.D.F.C	0.00	402,852.00
	Total - Secured Loans	313,280.00	1,047,632.00

Schedule B-7

Deposits Received

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
340000000	Deposits Received	29,825,196.74	29,878,325.74
340100200	Security Deposit	3,374,741.00	0.00
340100204	Contractor's Security Deposit - Scheme Expenditure	59,345.00	0.00
340100301	Contractor's Retention Money - Municipal Fund	549,017.00	180,215.00
	Total - Deposits Received	33,808,299.74	30,058,540.74

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
350100101	Suppliers Control Account - Municipal Fund	0.00	0.00
350100301	Contractors Control Account - Municipal Fund	332,297.00	0.00
350100302	Contractors Control Account - Specific Grants	0.00	0.00
350100401	Contractors Advance Control Account - Municipal Fund	0.00	0.00
350110100	Gross Salary Payable	0.00	0.00
350110200	Net Salary Payable	3,358,210.00	2,235,419.00
350110400	Provident Fund Payable	17,156.00	478,680.00
350110500	Pension and Gratuity Payable	0.00	217,430.00
350110600	Contribution to Central Pension Fund Payable	310,396.00	-5,962,730.00
350110800	Leave Salary Payable	0.00	0.00
350119900	Other Employee Liabilities Payable	7,810.00	0.00
350120100	Interest Accrued & Due - Loans	0.00	8,867.00
350200101	Recoveries Payable - Subscription to Provident Fund for Regular employees	549,516.00	528,204.00
350200102	Recoveries Payable - Subscription to Provident Fund for Employees on Deputation	2,500.00	0.00
350200103	Recoveries Payable - Loan Recovery	78,265.00	37,210.00
350200104	Recoveries Payable - Insurance Premium	166,225.00	153,178.00
350200105	Recoveries Payable - Court Attachments	34,300.00	35,767.00
350200106	Recoveries Payable - Co-operative Recovery	285,647.00	250,804.00
350200107	Recoveries Payable - KSFE Recovery	31,807.00	29,227.00
350200108	Recoveries Payable - Dues to other LSGIs	12,454.00	11,521.00
350200109	Recoveries Payable - Income Tax Deducted at Source - Salaries	0.00	0.00
350200110	Recoveries Payable - Profession Tax	336,880.00	300.00
350200199	Recoveries Payable - Other Recoveries from Employees	324.00	11,194.00
350200201	Recoveries Payable - Income Tax Deducted at Source - Municipal Fund	355,134.00	308,881.00
350200202	Recoveries Payable - Income Tax Deducted at Source - Specific Grants	0.00	0.00
350200209	Recoveries Payable - Value Added Tax - Municipal Fund	470,720.00	384,331.00

350200210	Recoveries Payable - Value Added Tax - Specific Grants	0.00	0.00
350200214	Recoveries Payable - Kerala Construction Workers Welfare Fund - Municipal Fund	158,640.00	122,973.00
350200215	Recoveries Payable - Kerala Construction Workers Welfare Fund - Specific Grants	0.00	0.00
350300100	Library Cess Payable	1,687,282.00	1,285,186.00
350300400	VAT payable	32,894.00	0.00
350309900	Others payable	89,046.00	0.00
350400101	Refunds payable - Property Tax	0.00	0.00
350400102	Refund Payable - Profession Tax	0.00	0.00
350400199	Refund Payable - Other Taxes	0.00	0.00
350400201	Refund Payable - Water Charges	0.00	0.00
350400401	Refund Payable - Rent from Civic Amenities	0.00	0.00
350409901	Refund Payable - Deposit Works	0.00	0.00
350410301	Advance Collection of Revenues - License Fees	1,380,417.00	1,421,367.00
	Total - Other Liabilities (Sundry Creditors)	9,697,920.00	1,557,809.00

Schedule B-11

Fixed Assets

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
410100100	Land - Municipality	156.00	156.00
410100101	Grounds	94,895.00	0.00
410100103	Gardens	545,300.00	0.00
410100104	Parking Lots	63,209.00	0.00
410200100	Buildings - Municipality	178,075,840.00	175,161,649.00
410200105	Hospital Buildings	123,007.00	0.00
410200107	Slaughter House Buildings	441,400.00	0.00
410200108	School Buildings	364,928.00	0.00
410200111	Market Buildings	2,316,971.00	0.00
410200112	Public Comfort Stations	418,605.00	0.00
410200199	Other Buildings	294,440.00	0.00
410200200	Buildings - Transferred Institutions	660,000.00	0.00
410300200	Black Topped Roads	296,521,465.00	252,103,010.00
410300300	Other Roads	11,100,279.00	5,454,062.00
410300400	Bridges	32,560.00	0.00
410300500	Culverts	15,613,250.00	10,885,195.00

410310200	Drainage	19,282,676.00	0.00
410320400	Transmission (Trunk) Main	417.00	417.00
410320500	Distribution & Regulation System	11,650,109.00	6,313,788.00
410330100	Lamp Posts	217,567.00	8.00
410330300	Sub-Stations	297,599.00	0.00
410400100	Plant & Machinery - Municipality	406,105.00	0.00
410500100	Vehicles - Municipality	3,154,835.00	0.00
410500101	Cars	484,200.00	0.00
410500102	Jeeps	1,451,056.00	0.00
410600102	Computers, Printers & Peripherals	452,150.00	0.00
410600103	Photocopiers	93,805.00	0.00
410600105	Fax Machines	14,320.00	0.00
410700000	Furniture, Fixtures, Fittings & Electrical Appliances	4,000.00	0.00
410700101	Furniture & Fixture - Cabinets	47,600.00	0.00
410700103	Furniture & Fixture - Chairs	77,080.00	0.00
410700104	Furniture & Fixture - Tables	27,900.00	0.00
410700105	Furniture & Fixture - Partitions	272,300.00	0.00
410700150	Other Furniture & Fixtures	225,962.00	0.00
410700152	Fittings & Electrical Appliances - Electrical Fittings	68,096.00	0.00
410700199	Other Fittings & Electrical Appliances	303,786.00	0.00
410800100	Other Fixed Assets - Municipality	15,738,406.00	0.00
	Total - Fixed Assets	560,936,274.00	449,918,285.00

Schedule B-12

Investments - General Funds

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
420000000	Investments - General Fund	156,500.00	156,500.00
	Total - Investments - General Funds	156,500.00	156,500.00

Schedule B-14

Stock in Hand (Inventories)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
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430000000	Stock-in-hand	28,919.00	28,919.00
430100100	Opening Stock - Stores	0.00	0.00
430100200	Purchase of Material - Stores	2,545,448.00	0.00
430100300	Closing Stock - Stores	4,836.00	774,543.00
430200200	Purchase of Material - Loose Tools	7,425.00	0.00
430800200	Purchase of Material - Others	263,240.00	0.00
	Total - Stock in Hand (Inventories)	2,849,868.00	803,462.00

Schedule B-15

Sundry Debtors (Receivables)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
431100100	Receivables for Property Taxes (Current)	11,265,565.00	0.00
431100200	Receivables for Property Taxes (Arrears)	47,227,865.00	58,778,302.00
431190101	Receivables for Profession Tax - Institutions/ Professionals/ Traders (Current)	0.00	0.00
431190102	Receivables for Profession Tax - Institutions/ Professionals/ Traders (Arrears)	4,225,799.00	4,793,689.00
431200000	Receivables for Cess	3,375,344.00	3,375,344.00
431300000	Receivable for Fees & User Charges	33,034.00	33,034.00
431300100	Receivable for User Charges	568,140.00	568,140.00
431300101	Receivable for Water Charges (Current)	2,200,551.00	2,000,000.00
431300102	Receivable for Water Charges (Arrears)	190,346.00	0.00
431300201	Receivable for License Fees (Current)	0.00	137,387.00
431300202	Receivable for License Fees (Arrears)	112,696.00	4,476.00
431300204	Receivable for Advertisement Fees (Arrears)	550.00	550.00
431400000	Receivable from other sources	22,041,984.00	22,041,984.00
431400198	Other Rents receivable (Current)	13,584,351.00	825,217.00
431400199	Other Rents receivable (Arrears)	18,436,199.00	20,646,134.00
431400500	Receivables against Lease Rentals	1,308,720.00	1,308,720.00
431400600	Interest due from employee loans	2,161,412.00	2,161,412.00
431800100	Receivables Control Account - Property Taxes	0.00	0.00
431800200	Receivables Control Account - Profession Taxes - Institutions/ Professionals/ Traders	0.00	0.00
431800400	Receivables Control Account - Water Charges	0.00	0.00
431800600	Receivables Control Accounts - Rent from Municipal Properties	0.00	0.00
431800700	Receivables Control Accounts - License Fees	79,580.00	0.00

431910000	State Govt Cesses/ levies in Property Taxes - Control account	-288,789.00	0.00
	Total - Sundry Debtors (Receivables)	126,523,347.00	116,674,389.00

Schedule B-17

Cash and Bank Balances

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
450100000	Cash	5,504,184.00	5,790,190.00
450210100	SBT, A/c No. C9 - 57069788272	16,282,342.27	32,164,369.27
450210200	SBT, A/c No. C9 - 57069788454 (Oldage Pension)	110,796.00	107,017.00
450210300	SBI, A/c No. 1024423055/6 (Regular pension)	525,467.74	69,416.74
450210500	KSUDP, (SBT A/c No.6704025962/9)	21,202,595.00	0.00
450210600	SJSRY, (A/c No. 38293, Canara Bank)	13,267,107.25	8,890,539.25
450210700	NSDP, (A/c No. 57991, Canara Bank)	2,266,243.00	2,899,019.00
450210800	VAMBAY, (A/c No. 55852, Canara Bank)	695,654.00	291,515.00
450210900	UIDSSMT, (A/c No. 61923, Canara Bank)	1,000.00	1,000.00
450250100	1337/2 (Treasury)	3,309,844.00	525,458.00
450250200	TPA 147 (Contingent Pension)	626,092.00	1,014,953.00
450250300	TPA 148 (Provident Fund)	17,156.00	478,680.00
450250400	1486/1 (General Purpose Grant)	16,526,347.00	26,600,262.00
450250500	1486/2 (Plan Fund)	10,403,595.00	22,119,376.00
450250600	1486/3 (Maintenance Grant)	0.00	0.00
	Total - Cash and Bank Balances	90,738,423.26	100,951,795.26

Schedule B-18

Loans, Advances and Deposits

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
460100000	Loans and advances to employees	11,110,890.39	6,374,613.39
460100100	Housing Loan to Employees	996,153.00	1,437,506.00
460100200	Vehicle Loan to Employees	34,593.00	44,500.00
460100400	Festival Advance to Employees	246,300.00	0.00
460100700	Miscellaneous Advance	633,099.00	385,293.00

460400201	Advance to Contractors - Advance paid - Municipal Fund	17,737,387.00	17,679,387.00
460400205	Advance to Contractors - Materials issued to Contractors - Municipal Fund	0.00	0.00
460500000	Advance to others	1,578,240.00	1,578,240.00
460500304	Advance to Projects - Scheme Expenditure	16,599,349.00	0.00
460600100	Electricity Deposits	45,463.00	0.00
460600300	Water Deposits	7,293.00	0.00
	Total - Loans, Advances and Deposits	48,988,767.39	27,499,539.39

CORPORATION OF THRISSUR

Income and Expenditure Statement for the period from 01-Apr-2007 to 31-Mar-2008

Code No.	Item/Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	INCOME			
110000000	Tax Revenue	I-1	99,989,232.00	0.00
130000000	Rental Income from Municipal Properties	I-3	28,292,760.00	0.00
140000000	Fees & User Charges - Income Head Wise	I-4(b)	38,327,599.00	0.00
150000000	Sale & Hire Charges - Income Head Wise	I-5(b)	3,051,173.00	0.00
160000000	Revenue Grants, Contribution & Subsidies	I-6	228,829,109.00	0.00
170000000	Income from Investments - General Fund	I-7	30,100.00	0.00
171000000	Interest Earned	I-8	1,356,951.00	0.00
180000000	Other Income	I-9	15,286,274.00	0.00
A	Total - INCOME		415,163,198.00	0.00
	EXPENDITURE			
210000000	Establishment Expenditures - Expenditure Head Wise	I-10(b)	110,015,041.00	0.00
220000000	Administrative Expenditures - Expenditure Head Wise	I-11(b)	15,183,709.00	0.00
230000000	Operations & Maintenance Expenditures - Expenditure Head Wise	I-12(b)	58,010,482.00	0.00
240000000	Interest & Finance Charges	I-13	175,025.00	0.00
250000000	Programme Expenditures	I-14	153,892,949.00	0.00
260000000	Revenue Grants, Contributions & Subsidies	I-15	606,495.00	0.00
271000000	Miscellaneous Expenditures	I-17	9,665,943.00	0.00
272000000	Depreciation	NIL	9,255,060.03	0.00
B	Total - EXPENDITURE		356,804,704.03	0.00
A-B	Gross surplus/deficit of income over expenditure before Prior Period Items		58,358,493.97	0.00
280000000	Prior Period Items (Net)	I-18	-993,787.00	0.00
	Gross surplus/deficit of income over expenditure after Prior Period Items		57,364,706.97	0.00
290000000	Transfer to Reserve Funds		0.00	0.00
	Net Balance being surplus/deficit carried over to Municipal Fund		57,364,706.97	0.00

Schedule I-1 Tax Revenue

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
110010000	Property Tax (General)	47,148,500.00	0.00
110100000	Profession Tax	33,984,897.00	0.00
110110000	Advertisement Tax	762,633.00	0.00
110160000	Entertainment Tax	18,168,418.00	0.00
110160100	Additional Entertainment Tax	498.00	0.00
110800000	Other Taxes	3,409.00	0.00
110800100	Tax on Timber	295.00	0.00
110800200	Surcharge on Tax against Section 230(2)	8,456.00	0.00
110809900	Other Taxes	777.00	0.00
110900100	Tax Remission & Refund - Property Tax (General)	-79,685.00	0.00
110900200	Tax Remission & Refund - Water Tax	-5,584.00	0.00
110900600	Tax Remission & Refund - Profession Tax - Institutions/ Professionals/ Traders	-2,552.00	0.00
110909900	Tax Remission & Refund - Other Taxes	-830.00	0.00
	Total - Tax Revenue	99,989,232.00	0.00

Schedule I-3 Rental Income from Municipal Properties

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
130000000	Rental Income from Municipal Properties	25,747,048.00	0.00
130100100	Rent from Markets	4,744.00	0.00
130100200	Rent from Town Hall	314,209.00	0.00
130100300	Rent from Stadium	250.00	0.00
130100700	Rent from Sand Auction	10,824.00	0.00
130100900	Rent from Ferries	7.00	0.00
130200100	Rent from Staff Quarters	13,861.00	0.00
130800000	Other Rents	2,201,817.00	0.00
	Total - Rental Income from Municipal Properties	28,292,760.00	0.00

Schedule I-4(b) Fees & User Charges - Income Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
140100100	Private Hospital & Paramedical Institutions Registration Fee	19,579.00	0.00
140100200	Tutorial College Registration Fee	6,650.00	0.00
140110100	License Fees for Dangerous & Offensive Trades	1,765,471.00	0.00
140110300	License Fees under P.P.R ACT	90,823.00	0.00
140110400	License Fees under Cinema Regulation Act	2,000.00	0.00
140110500	License Fees under PFA Act	241,654.00	0.00
140120100	Fees for Construction of Buildings	20,341,762.00	0.00
140120200	Fees for Installation of Machinery	275,141.00	0.00
140120300	Fees for Construction of Factory	322,216.00	0.00
140130000	Fees for Certificate or Extract	7,617.00	0.00
140130100	Fees for Birth & Death Certificate	473,088.00	0.00
140130300	Fees for Marriage Certificate	54,444.00	0.00
140130400	Fees for Ownership Certificate	66,012.00	0.00
140200100	Penalties	2,618,748.00	0.00
140200300	Fines	154,672.00	0.00
140200400	Fines imposed by court (including P.F.A)	107,058.00	0.00
140200500	Fines imposed by Municipal and other laws	122,211.00	0.00
140400300	Warrant Fees	10,450.00	0.00
140400400	Ownership Change Fees	565,846.00	0.00
140400700	Advertisement Fees	285,640.00	0.00
140500100	Water Charges	8,000,000.00	0.00
140500700	Cattle Pound Charges	38,050.00	0.00
140501000	Market Fees	1,805.00	0.00
140501100	Bus Stand Fees	803,066.00	0.00
140501200	Slaughter House Fees	696.00	0.00
140501300	Lorry, Taxi, Auto and Other Vehicle Stand Fees	1,406,126.00	0.00
140501600	Receipts from Libraries	2,161.00	0.00
140700000	Service/ Administrative Charges	144,065.00	0.00
140700100	Road Cutting Charges	411,398.00	0.00
140900201	Remission and Refund - Water Charges	-10,850.00	0.00
	Total - Fees & User Charges - Income Head Wise	38,327,599.00	0.00

Schedule I-5(b) Sale & Hire Charges - Income Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
150110100	Sale of Forms	2,997,434.00	0.00
150110101	Sale of Tender Forms	50,845.00	0.00
150300100	Miscellaneous Sales	2,894.00	0.00
	Total - Sale & Hire Charges - Income Head Wise	3,051,173.00	0.00

Schedule I-6 Revenue Grants, Contribution & Subsidies

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
160100000	Revenue Grant	994,723.00	0.00
160100101	Development Fund - General	144,130,781.00	0.00
160100401	Maintenance Fund - Road Assets	14,957,963.00	0.00
160100402	Maintenance Fund - Non-Road Assets	14,492,037.00	0.00
160100500	General Purpose Fund	52,486,415.00	0.00
160100600	Grant under KSUDP	1,767,190.00	0.00
	Total - Revenue Grants, Contribution & Subsidies	228,829,109.00	0.00

Schedule I-7 Income from Investments - General Fund

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
170200000	Dividend	30,100.00	0.00
	Total - Income from Investments - General Fund	30,100.00	0.00

Schedule I-8 Interest Earned

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
171100000	Interest from Bank Accounts	1,256,951.00	0.00
171200000	Interest on Loans and advances to Employees	100,000.00	0.00
	Total - Interest Earned	1,356,951.00	0.00

Schedule I-9 Other Income

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
180400000	Recovery from Employees	125,051.00	0.00
180800000	Miscellaneous Income	1,071,046.00	0.00
180809900	Miscellaneous Receipts	14,090,177.00	0.00
	Total - Other Income	15,286,274.00	0.00

Schedule I-10(b) Establishment Expenditures - Expenditure Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
210100101	Salaries -Secretary	274,760.00	0.00
210100104	Salaries - Permanent Staff	29,346,483.00	0.00
210100105	Salaries - Temporary Staff	1,592,252.00	0.00
210100106	Salaries - Contingent Staff	29,075,337.00	0.00
210100200	Wages	11,246,684.00	0.00
210200101	Travelling Allowances - Secretary	36,502.00	0.00
210200102	Travelling Allowances - Municipal Engineer	1,632.00	0.00
210200104	Travelling Allowances - Permanent Staff	164,511.00	0.00
210200200	Other allowances	120,669.00	0.00
210200201	Other allowances - Secretary	68,750.00	0.00
210200204	Other allowances - Permanent Staff	645,924.00	0.00
210200205	Other allowances - Temporary Staff	2,500.00	0.00
210200206	Other allowances - Contingent Staff	562,304.00	0.00
210200300	Monthly Honorarium and Sitting Allowance	1,318,225.00	0.00
210200301	Monthly Honorarium and Sitting Allowance - Chairperson	13,350.00	0.00
210200304	Monthly Honorarium and Sitting Allowance - Councillors	117,260.00	0.00
210200400	Other Benefits and Allowances	8,440.00	0.00
210200401	Uniforms	412,873.00	0.00
210200402	Training Expenses	217,149.00	0.00
210300100	Contribution to Pension Fund - Regular employees	21,728,020.00	0.00
210300200	Contribution to Pension Fund - Contingent Staff	9,505,136.00	0.00
210400100	Leave Encashment	3,536,280.00	0.00
210500100	Remuneration	20,000.00	0.00
	Total - Establishment Expenditures - Expenditure Head Wise	110,015,041.00	0.00

Schedule I-11(b) Administrative Expenditures - Expenditure Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
220000000	Administrative Expenses	392,067.00	0.00
220100100	Rent	1,122.00	0.00
220100101	Rent of Buildings	1,258.00	0.00
220100201	Land Revenue	1,670.00	0.00
220100300	Taxes	23,753.00	0.00
220100301	Income Tax	262,564.00	0.00
220100302	Value Added Tax	4,480.00	0.00
220100399	Other Taxes/ Duties	156,450.00	0.00
220110100	Office Electricity Expenses	27,384.00	0.00
220110200	Water Charges	6,155,455.00	0.00
220119900	Other Office Maintenance Expenses	23.00	0.00
220120000	Communication Expenses	1,000.00	0.00
220120200	Postage Expenses	52,414.00	0.00
220200000	Books & Periodicals	47,985.00	0.00
220210000	Printing & Stationery	1,070,082.00	0.00
220300000	Travelling & Conveyance	1,216.00	0.00
220300100	Travelling Expense of Chairperson, Deputy Chairperson, Chairmen and Councillors	13,673.00	0.00
220400000	Insurance	240,183.00	0.00
220500000	Audit Fees	250,000.00	0.00
220510000	Legal Expenses	914,738.00	0.00
220510100	Law Charges	1,596,547.00	0.00
220519900	Miscellaneous Legal Expenses	382,607.00	0.00
220520000	Professional & Other Fees	461.00	0.00
220600000	Advertisement & Publicity	562,057.00	0.00
220600100	Newspaper Advertisement Charges	656,989.00	0.00
220800000	Others	42,196.00	0.00
220800100	Fuel and Maintenance expense by the council, Chairperson etc.	375,702.00	0.00
220800200	Festival Expenses	1,062,237.00	0.00
220809900	Miscellaneous Administration Expenses	363,178.00	0.00
220120100	Telephone Expenses	524,218.00	0.00
	Total - Administrative Expenditures - Expenditure Head Wise	15,183,709.00	0.00

Schedule I-12(b) Operations & Maintenance Expenditures - Expenditure Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
230000000	Operations & Maintenance	468,500.00	0.00
230100100	Electricity Charges	6,948,931.00	0.00
230100101	Electricity Charges for Street Lights	9,204,435.00	0.00
230100200	Diesel, Petrol & Gas	712,384.00	0.00
230300000	Consumption of Stores	769,707.00	0.00
230300100	Consumption of Stores - Medicines	146,797.00	0.00
230309900	Consumption of Stores - Other Stores	206,529.00	0.00
230400100	Vehicle Hire Charges	15,189,854.00	0.00
230500200	Repairs & Maintenance - Bridges and Culverts	46,954.00	0.00
230500300	Repairs & Maintenance - Water Supply	445,810.00	0.00
230500400	Repairs & Maintenance - Drainage	1,426,065.00	0.00
230510100	Repairs & Maintenance - Hospitals	4,994.00	0.00
230510300	Repairs & Maintenance - Schools	301,480.00	0.00
230510400	Repairs & Maintenance - Markets	8,934.00	0.00
230510500	Repairs & Maintenance - Parks & Gardens	601,750.00	0.00
230511100	Repairs & Maintenance - Public Toilets	307,984.00	0.00
230511500	Repairs & Maintenance - Slaughter Houses	25,550.00	0.00
230520000	Repairs & Maintenance - Buildings	257,476.00	0.00
230530000	Repairs & Maintenance - Vehicles	398,331.00	0.00
230590000	Repairs & Maintenance - Others	12,633,437.00	0.00
230590100	Repairs & Maintenance - Machinery	77,596.00	0.00
230800000	Other Operating and maintenance expenses	2,027,750.00	0.00
230800100	Coolie for destruction of rats and dogs	25,780.00	0.00
230800200	Fee for the Inspection of Food	48,000.00	0.00
230800300	Expenses for Burying Unclaimed Dead bodies	32,088.00	0.00
230800400	Expenses relating to collection of Taxes	10,000.00	0.00
230800600	Food to Patients	5,880.00	0.00
230500100	Repairs & Maintenance - Road and Pavements	4,546,409.00	0.00
230500500	Repairs & Maintenance - Sewerage	981,033.00	0.00
230500700	Repairs & Maintenance - Dumping Grounds	150,044.00	0.00
	Total - Operations & Maintenance Expenditures - Expenditure Head Wise	58,010,482.00	0.00

Schedule I-13 Interest & Finance Charges

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
240200000	Interest on Loans from State Government	106,729.00	0.00
240300000	Interest on Loans from Government Bodies & Associations	53,257.00	0.00
240700000	Bank Charges	15,039.00	0.00
	Total - Interest & Finance Charges	175,025.00	0.00

Schedule I-14 Programme Expenditures

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
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250000000	Programme Expenses	117,525.00	0.00
250100000	Election Expenses	60,000.00	0.00
250200100	Expenditure on Poverty Eradication Program	26,147.00	0.00
250400000	Development Fund Programmes	143,349,941.00	0.00
250400104	Production of organic manure	473,000.00	0.00
250400106	Promotion of co-operative-group farming	48,531.00	0.00
250400113	Running of Krishi Bhavans	11,889.00	0.00
250400204	Running of veterinary hospitals	14,177.00	0.00
250400303	Carry out conservation of water	100,000.00	0.00
250400404	Providing assistance for fish marketing	10,000.00	0.00
250400700	Development Fund Programmes - Housing	124,060.00	0.00
250400702	Implementing housing programmes	2,222,650.00	0.00
250400703	Implementing the shelter rejuvenation programmes	25,240.00	0.00
250400800	Development Fund Programmes - Water Supply	15,314.00	0.00
250400802	Arrange water supply schemes within the respective Municipalities	845,000.00	0.00
250401000	Development Fund Programmes - Education	152,400.00	0.00
250401001	Run the Government pre-primary schools, primary schools and High schools	31,425.00	0.00
250401002	Implement literary programmes	3,588.00	0.00
250401004	Run the Government Higher Secondary Schools in the Municipal area	149,134.00	0.00
250401007	Run the Government Vocational Higher Secondary Schools in Municipal area	14,204.00	0.00
250401101	Maintain the roads except National Highways, State Highways and major District roads within the Municipality	191,286.00	0.00
250401201	Run Dispensaries, Primary Health Centres and sub centres under all systems of medicines	296,068.00	0.00
250401203	Organise remedial and other preventive measures against disease	816.00	0.00
250401205	Implement sanitation programmes	302,000.00	0.00
250401300	Development Fund Programmes - Social Welfare	626,197.00	0.00
250401301	Run Anganwadis	543,870.00	0.00
250401306	Provide grant to orphanages	222,788.00	0.00
250401307	Start institutions for the welfare of handicapped, destitutes etc.	83,605.00	0.00
250401502	Run Nursery schools for the Scheduled Caste/Scheduled Tribe	4,460.00	0.00
250401508	Run post-metric hostels in Municipal area	15,991.00	0.00
250401800	Development Fund Programmes - Natural Calamity Relief	84,000.00	0.00
250401801	Maintain relief centres	16,868.00	0.00
250500101	Production incentive to Paddy Growers	178,150.00	0.00

250500501	Scholarships for handicapped children	62,100.00	0.00
250500504	Orphanages - grant in aid	116,719.00	0.00
250500700	Programmes/Expenditures of Transferred Institutions - Ayurveda	15,782.00	0.00
250500900	Programmes/Expenditures of Transferred Institutions - Education	5,000.00	0.00
250500901	Scholarships and Incentives	689,275.00	0.00
250500902	Mid day meals to primary school pupils	2,309,084.00	0.00
250500904	Free supply of writing aids and text books to primary students	9,396.00	0.00
250501606	Thatching grant	233,500.00	0.00
250501607	Housing grant	69,480.00	0.00
250501610	Students appearing for interviews and competitive exams - travel expenses	1,310.00	0.00
250509900	Programmes/Expenditures of Transferred Institutions - Others/Miscellaneous	20,979.00	0.00
	Total - Programme Expenditures	153,892,949.00	0.00

Schedule I-15 Revenue Grants, Contributions & Subsidies

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
260100200	Financial assistance to Schools	506,295.00	0.00
260100300	Financial assistance to Arts and Sports Organisations	100,200.00	0.00
	Total - Revenue Grants, Contributions & Subsidies	606,495.00	0.00

Schedule I-17 Miscellaneous Expenditures

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
271000000	Miscellaneous Expenses	9,665,943.00	0.00
	Total - Miscellaneous Expenditures	9,665,943.00	0.00

Schedule NIL Depreciation

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
272200000	Buildings	380,025.59	0.00
272300000	Roads & Bridges	7,304,285.76	0.00
272310000	Sewerage & Drainage	969,655.54	0.00
272320000	Waterways	101,672.99	0.00
272330000	Public Lighting	20,445.85	0.00
272400000	Plant & Machinery	20,305.25	0.00
272500000	Vehicles	308,919.15	0.00
272600000	Office & Other Equipments	53,105.20	0.00
272700000	Furniture, Fixtures, Fittings & Electrical Appliances	96,644.70	0.00
	Total - Depreciation	9,255,060.03	0.00

Schedule I-18 Prior Period Items (Net)

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
280200000	Other Revenues	28,604.00	0.00
280500000	Refund of Taxes	-56,178.00	0.00
280500100	Prior Period Expenses - Tax Remission & Refund - Property Tax (General)	-2,457.00	0.00
280600000	Refund of Other Revenues	-19,462.00	0.00
280800000	Other Expenses	-17,610.00	0.00
280800100	Prior Period - Establishment Expenses	-59,850.00	0.00
280800200	Prior Period - Administrative Expenses	-205,263.00	0.00
280800700	Prior Period - Miscellaneous Expenses	-661,571.00	0.00
	Total - Prior Period Items (Net)	-993,787.00	0.00

CORPORATION OF THRISSUR

CASH FLOW STATEMENT AS AT 31ST MARCH 2008

	Particulars	Current Year Amount (Rs.)
A	CASH FLOWS FROM OPERATING ACTIVITIES	
	Gross surplus/deficit of income over expenditure	57,364,706.97
	Adjustments for :	
	Depreciation	9,255,060.03
	Interest Paid	175,025.00
	Interest Received	1,356,951.00
	Operating Profit Before Working Capital Changes	68,151,743.00
	Adjustments for Changes in Working Capital :	
	(Increase)/Decrease in Sundry Debtors	16,319,439.00
	(Increase)/Decrease in Other Receivables	-21,489,228.00
	(Increase)/Decrease in Inventories	-2,046,406.00
	Increase/(Decrease) in Trade and Other Payables	11,389,808.00
	Net Cash from Operating Activities (A)	72,325,356.00
B	CASH FLOWS FROM INVESTING ACTIVITIES	
	Increase in Fixed Assets	-111,017,989.00
	Capital Work-in-Progress	816,185.00
	(Increase)/Decrease in Investments	0.00
	Interest Received	-1,356,951.00
	Net Cash from Investing Activities (B)	-111,558,755.00
C	CASH FLOWS FROM FINANCING ACTIVITIES	
	Proceeds from Long Term Borrowings	-734,352.00
	Interest Paid	-175,025.00
	Net Cash Used in Financing Activities (C)	-909,377.00
D	Increase/(Decrease) in Grants & Contributions	29,993,450.00
E	Increase/(Decrease) in Municipal Fund	-223,690.00
F	Increase/(Decrease) in Earmarked Funds	159,644.00
	Net Increase/(Decrease) in Cash & Cash Equivalents	-10,213,372.00
	Cash and Cash Equivalents at the Beginning of Period	100,951,795.26
	Cash and Cash Equivalents at the End of Period	90,738,423.26
	Cash and Cash Equivalents comprise :	
	Cash and Cheques in Hand	5,504,184.00
	Balance with Scheduled Banks	85,234,239.26

CORPORATION OF THRISSUR

NOTES TO ACCOUNTS

1. From 1st April 2007, Accounts of the Corporation of Thrissur are maintained in accrual based, double entry accounting system as provided in the Kerala Municipal Accounts Manual issued by the Government of Kerala by virtue of the powers granted under Rule 75 of the Kerala Municipality (Accounts) Rules, 2007. The significant accounting principles adopted and non-conformity, if any, in the preparation of the Financial Statements of the Corporation, in the present system, for the financial year 2007-08 are given below.

- 1.1 **Basis of Accounting**

The Financial Statements are prepared on a going concern and under historical cost basis under accrual basis of accounting. The method of accounting is the double entry system.

- 1.2 **Recognition of Revenue**

- i. ***Property Tax***: Revenue in respect of Property and related Taxes are recognised in the period in which they become due and demands are ascertainable. The income shown under Property tax is the total demand for the year 2007-08.
- ii. ***Profession Tax from Institutions/Traders***: The income from Profession tax from Institutions and Traders is the total demand for the year 2007-08. Profession Tax from Employees is accounted on cash basis and only the actual collection is shown as income from professional tax from Employees.
- iii. ***Advertisement Tax***: Advertisement Taxes, in case auctioned to external agencies, are recognized as per the terms of agreement. During the year, the right to collect the advertisement tax has been auctioned out and the auctioned amount is taken as the income from advertisement tax as per the terms of the agreement.
- iv. ***Entertainment Tax***: Entertainment Tax is recognized as income on actual receipt.
- v. ***Rent***: Amount receivable as rent from office buildings etc., where there is an agreement for payment of rent has been taken as income based on agreement. Rent received from markets, civic amenities etc are accounted as income on actual receipt.

- vi. ***D&O License fee:*** D&O License fee for a year is normally collected before the beginning of the year. Such receipts are shown as advance receipt when collected and accounted against the receipt for the year it relates to.
- vii. ***Other income, in respect of which demand is ascertainable*** and can be raised in regular course of operations of the Municipality, are recognized in the period in which they become due, i.e., when demand is ascertainable.
- viii. ***Other Incomes, which are of an uncertain nature*** or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the Municipality, are recognized on actual receipt.

Notes:

- a. In the absence of completed assessee wise Demand – Collection – Balance statement, income for 2007-08 of Property Tax, Profession Tax on traders/ Institutions and Rent from Municipal Properties have been recognized based on previous year DCB statement.
- b. In a few instances, the exact nature of receipt could not be ascertained from the receipts data. In such cases, the same are accounted as Miscellaneous Income or taken to the most appropriate account head based on the available information.
- c. Interest accrued on Loans to employees: For loans advanced to employees, the interest is recovered only after the recovery of principal. Till the time the interest is recovered, it would be accounted as “Interest accrued but not due”. But the same has not been done since the exact balance outstanding in the House Building Advance account and Vehicle Advance account could not be arrived at.
- d. Provisions for Old Receivables: In the absence of Assessee-wise and Year –Wise receivables data as on 31st March 2008, no provision for old receivables has been made.
- e. Provision for long pending advances: No provision has been made for long pending advances as detailed verification of each item of advance has to be carried out.

1.3 **Recognition of Expenditure**

- i. Expenditures on Salaries and other allowances are recognised as and when they are due for payment.
- ii. Other Revenue Expenditures are treated as expenditures as and when they become due.
- iii. In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.
- iv. Provisions for expenditures are made at the year-end for all bills received upto 30th April 2008.

1.4 **Fixed Assets**

i. ***Recognition***

a. All Fixed Assets are carried over at cost less accumulated depreciation. The cost of fixed assets includes cost incurred/ money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date.

b. All assets costing less than Rs.5,000/- are depreciated at 100% in the year of purchase.

c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Re. 1/-.

ii. ***Depreciation***

a. Depreciation is provided on Straight Line Method.

Notes:

a. ***Capital work in Progress***: The expenditure of capital nature are first taken to the Capital Work in Progress account and then transferred to the Assets account based on the completion report. However, there are certain assets, which are completed but still lying in capital work in progress as the date of completion and nature of asset for which the cost is incurred could not be ascertained.

b. ***Valuation of Fixed Assets***: Valuation of Fixed Assets have been done as per the prescribed valuation methods. In several instances, the value was taken as Re 1.00 as the relevant records are not readily available.

1.4 **Depreciation on Assets acquired/ constructed during the year**

Depreciation is provided at full rates for assets, which are purchased /constructed before 1st October 2007 and at half the rates for assets, which are purchased / constructed on or after 1st October 2007.

Note:

a. Since the exact nature of assets is not ascertainable in a few cases, the depreciation rates may not be as per the rates prescribed in the Kerala Municipal Accounts Manual.

1.5 **Inventories:**

Inventories are valued as follows:

a. Raw materials are valued at Cost based on First In First Out method.

b. Finished goods are valued at lower of the cost or market value.

Note: The value of closing stock of inventories is as given by the concerned department heads and may not reflect the above valuation methodology.

1.6 **Grants**

- i. General Grants, which are of a revenue nature, are recognised as income on actual receipt.
- ii. Specific Grants for revenue expenditure, received prior to the incurrence of the expenditure (received in advance), are treated as a liability till such time that the expenditure is incurred.
- iii. Grants received towards capital expenditure are treated as a liability till such time that the fixed asset is constructed or acquired. On construction/acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed/acquired is to stand reduced and the amount are treated as a capital receipt and are transferred from the respective Specific Grant Account to Capital Contribution.

1.7 **Employee Benefits**

- i. Contributions for retirement benefits such as Pension, gratuity, etc., made by the Municipality are recognised as and when they are due.
- ii. Contributions due to Pension Fund of contingent staff are recognised as an expense and as a liability as per existing rules;
- iii. Liability towards leave encashment is recognised as and when the amount is determined.

Note: The Pension paid to Contingent Staff has been recognized on cash basis.

1.8 **Investments**

- i. Investments are recognised at cost of investment. The cost of investment is to include cost incurred in acquiring investment and other incidental expenditures incurred for its acquisition.
- ii. All long-term investments are carried / stated in the books of accounts at their cost. However in the event of any permanent diminution in their value as on the date of Balance Sheet, these are provided for.
- iii. Short-term investments are carried at their cost or market value (if quoted), whichever is lower.

2 **Contingent Liabilities**

Details of Contingent liabilities as on 31st March 2008 could not be ascertained.

3. **Other Disclosures**

- 3.1 An amount of Rs. 1448835/- has been paid as honorarium and sitting fees to Councillors, Mayor and other chairpersons during the year 2007-08.
- 3.2 Total of refunds and remission amounts to Rs.88651/-
- 3.3 Previous year amount: As this is the first year of preparing the financial statements in the present format, the previous year amounts could not be shown in the Income & Expenditure Statement and Receipts & Payment Statement. The previous year amounts shown in the Balance Sheet are the amounts as on 31st March 2007, compiled for the purpose of preparing the Opening Balance Sheet.
- 3.4 The assets and liabilities of the Project implementation Unit of KSUDP are consolidated into the accounts of the Corporation since the PIU is also an integral part of the Corporation implementing Central and State Welfare projects. The incomes and expenditures incurred by the PIU are consolidated using a journal voucher. The balance sheet items are consolidated using a journal voucher, bank receipt voucher for bank balance and cash receipt voucher for cash balance respectively.

24 / 06/ 2008

Chief Accountant

Secretary

CORPORATION OF THRISSUR

Receipt and Payment Statement

for the period from 01-Apr-2007 to 31-Mar-2008

Code	Head Of Account	01-Apr-2007 to 31-Mar-2008 Amount (Rs.)	01-Apr-06 to 31-Mar-07 Amount (Rs.)	Code	Head Of Account	01-Apr-2007 to 31-Mar-2008 Amount (Rs.)	01-Apr-06 to 31-Mar-07 Amount (Rs.)
	Opening Balance:				Operating Payments :		
450100000	Cash	5,790,190.00	0.00	210100101	Salaries -Secretary	274,760.00	0.00
450210100	SBT, A/c No. C9 - 57069788272	32,164,369.27	0.00	210100104	Salaries - Permanent Staff	1,317,124.00	0.00
450210200	SBT, A/c No. C9 - 57069788454 (Oldage Pension)	107,017.00	0.00	210100105	Salaries - Temporary Staff	1,559,444.00	0.00
450210300	SBI, A/c No. 1024423055/6 (Regular pension)	69,416.74	0.00	210100106	Salaries - Contingent Staff	12,161,857.00	0.00
450210600	SJSRY, (A/c No. 38293, Canara Bank)	8,890,539.25	0.00	210100200	Wages	11,203,544.00	0.00
450210700	NSDP, (A/c No. 57991, Canara Bank)	2,899,019.00	0.00	210200101	Travelling Allowances - Secretary	36,502.00	0.00
450210800	VAMBAY, (A/c No. 55852, Canara Bank)	291,515.00	0.00	210200102	Travelling Allowances - Municipal Engineer	1,632.00	0.00
450210900	UIDSSMT, (A/c No. 61923, Canara Bank)	1,000.00	0.00	210200104	Travelling Allowances - Permanent Staff	105,375.00	0.00
450250100	1337/2 (Treasury)	525,458.00	0.00	210200200	Other allowances	120,669.00	0.00
450250200	TPA 147 (Contingent Pension)	1,014,953.00	0.00	210200201	Other allowances - Secretary	68,750.00	0.00
450250300	TPA 148 (Provident Fund)	478,680.00	0.00	210200204	Other allowances - Permanent Staff	650,722.00	0.00
450250400	1486/1 (General Purpose Grant)	26,600,262.00	0.00	210200205	Other allowances - Temporary Staff	2,500.00	0.00
450250500	1486/2 (Plan Fund)	22,119,376.00	0.00	210200206	Other allowances - Contingent Staff	562,304.00	0.00
		100,951,795.26	0.00	210200300	Monthly Honorarium and Sitting Allowance	1,318,225.00	0.00
	Operating Receipts			210200301	Monthly Honorarium and Sitting Allowance - Chairperson	13,350.00	0.00
110110000	Advertisement Tax	762,633.00	0.00	210200304	Monthly Honorarium and Sitting Allowance - Councillors	117,260.00	0.00
110160000	Entertainment Tax	18,168,916.00	0.00	210200400	Other Benefits and Allowances	8,440.00	0.00
110800000	Other Taxes	3,409.00	0.00	210200401	Uniforms	412,873.00	0.00

110800100	Tax on Timber	295.00	0.00	210200402	Training Expenses	125,104.00	0.00
110800200	Surcharge on Tax against Section 230(2)	8,456.00	0.00	210300100	Contribution to Pension Fund - Regular employees	3,284.00	0.00
110809900	Other Taxes	777.00	0.00	210400100	Leave Encashment	2,599,501.00	0.00
130100100	Rent from Markets	4,744.00	0.00	220000000	Administrative Expenses	392,067.00	0.00
130100300	Rent from Stadium	250.00	0.00	220100100	Rent	1,122.00	0.00
130100700	Rent from Sand Auction	10,824.00	0.00	220100101	Rent of Buildings	1,258.00	0.00
130100900	Rent from Ferries	7.00	0.00	220100201	Land Revenue	1,670.00	0.00
130200100	Rent from Staff Quarters	4,000.00	0.00	220100300	Taxes	23,753.00	0.00
140100100	Private Hospital & Paramedical Institutions Registration Fee	700.00	0.00	220100301	Income Tax	262,564.00	0.00
140110100	License Fees for Dangerous & Offensive Trades	14,759.00	0.00	220100302	Value Added Tax	4,480.00	0.00
140110500	License Fees under PFA Act	1,027.00	0.00	220100399	Other Taxes/ Duties	156,450.00	0.00
140120100	Fees for Construction of Buildings	7,576,913.00	0.00	220110200	Water Charges	6,155,455.00	0.00
140120300	Fees for Construction of Factory	113.00	0.00	220120000	Communication Expenses	1,000.00	0.00
140130000	Fees for Certificate or Extract	7,617.00	0.00	220120100	Telephone Expenses	514,727.00	0.00
140130100	Fees for Birth & Death Certificate	473,088.00	0.00	220120200	Postage Expenses	49,787.00	0.00
140130300	Fees for Marriage Certificate	54,444.00	0.00	220200000	Books & Periodicals	47,985.00	0.00
140130400	Fees for Ownership Certificate	66,012.00	0.00	220210000	Printing & Stationery	1,032,514.00	0.00
140200100	Penalties	2,618,748.00	0.00	220300100	Travelling Expense of Chairperson, Deputy Chairperson, Chairmen and Councillors	13,673.00	0.00
140200300	Fines	154,672.00	0.00	220400000	Insurance	240,183.00	0.00
140200400	Fines imposed by court (including P.F.A)	107,058.00	0.00	220500000	Audit Fees	250,000.00	0.00
140200500	Fines imposed by Municipal and other laws	122,211.00	0.00	220510000	Legal Expenses	914,738.00	0.00
140400300	Warrant Fees	10,450.00	0.00	220510100	Law Charges	1,596,547.00	0.00
140400400	Ownership Change Fees	565,846.00	0.00	220519900	Miscellaneous Legal Expenses	382,607.00	0.00
140400700	Advertisement Fees	285,640.00	0.00	220600000	Advertisement & Publicity	549,708.00	0.00
140500700	Cattle Pound Charges	38,050.00	0.00	220600100	Newspaper Advertisement Charges	656,989.00	0.00
140501000	Market Fees	1,805.00	0.00	220800000	Others	42,196.00	0.00
140501100	Bus Stand Fees	803,066.00	0.00	220800100	Fuel and Maintenance expense by the council, Chairperson etc.	375,702.00	0.00
140501200	Slaughter House Fees	696.00	0.00	220800200	Festival Expenses	1,062,237.00	0.00
140501300	Lorry, Taxi, Auto and Other Vehicle Stand Fees	1,406,126.00	0.00	220809900	Miscellaneous Administration Expenses	363,088.00	0.00

140501600	Receipts from Libraries	2,161.00	0.00	230000000	Operations & Maintenance	231,000.00	0.00
140700000	Service/ Administrative Charges	144,065.00	0.00	230100100	Electricity Charges	6,948,931.00	0.00
140700100	Road Cutting Charges	411,398.00	0.00	230100101	Electricity Charges for Street Lights	9,204,435.00	0.00
150110100	Sale of Forms	118,182.00	0.00	230100200	Diesel, Petrol & Gas	712,384.00	0.00
150300100	Miscellaneous Sales	2,894.00	0.00	230300100	Consumption of Stores - Medicines	146,797.00	0.00
170200000	Dividend	30,100.00	0.00	230309900	Consumption of Stores - Other Stores	55,360.00	0.00
431800100	Receivables Control Account - Property Taxes	58,239,356.00	0.00	230400100	Vehicle Hire Charges	2,170,429.00	0.00
		92,221,508.00	0.00	230500100	Repairs & Maintenance - Road and Pavements	357,542.00	0.00
	Non Operating Receipts			230500200	Repairs & Maintenance - Bridges and Culverts	3,111.00	0.00
171100000	Interest from Bank Accounts	1,249,865.00	0.00	230500400	Repairs & Maintenance - Drainage	750,000.00	0.00
180400000	Recovery from Employees	87,270.00	0.00	230510300	Repairs & Maintenance - Schools	254,004.00	0.00
180800000	Miscellaneous Income	1,071,046.00	0.00	230510500	Repairs & Maintenance - Parks & Gardens	598,500.00	0.00
180809900	Miscellaneous Receipts	13,816,258.00	0.00	230511100	Repairs & Maintenance - Public Toilets	47,450.00	0.00
310100100	General Fund	21,068,890.00	69,171,685.01	230511500	Repairs & Maintenance - Slaughter Houses	25,550.00	0.00
320000000	Grants, Contribution for Specific Purposes	85,840,345.00	9,182,054.25	230520000	Repairs & Maintenance - Buildings	13,100.00	0.00
320200101	Development Fund - General - Capital	132,415,000.00	22,119,376.00	230530000	Repairs & Maintenance - Vehicles	398,331.00	0.00
320802000	Grant for projects	267,214.00	0.00	230590000	Repairs & Maintenance - Others	228,813.00	0.00
340100200	Security Deposit	3,402,641.00	0.00	230590100	Repairs & Maintenance - Machinery	68,396.00	0.00
350110400	Provident Fund Payable	2,694,423.00	478,680.00	230800000	Other Operating and maintenance expenses	436,500.00	0.00
350110600	Contribution to Central Pension Fund Payable	2,658,613.00	0.00	230800100	Coolie for destruction of rats and dogs	25,780.00	0.00
350200102	Recoveries Payable - Subscription to Provident Fund for Employees on Deputation	2,500.00	0.00	230800200	Fee for the Inspection of Food	48,000.00	0.00
350300100	Library Cess Payable	402,227.00	0.00	230800300	Expenses for Burying Unclaimed Dead bodies	32,088.00	0.00
350300400	VAT payable	32,894.00	0.00	230800400	Expenses relating to collection of Taxes	10,000.00	0.00
350309900	Others payable	76,046.00	0.00	230800600	Food to Patients	5,880.00	0.00
431800200	Receivables Control Account - Profession Taxes - Institutions/ Professionals/ Traders	34,552,487.00	0.00	240200000	Interest on Loans from State Government	106,729.00	0.00
431800400	Receivables Control Account - Water Charges	9,609,103.00	0.00	240300000	Interest on Loans from Government Bodies & Associations	53,257.00	0.00
431800600	Receivables Control Accounts - Rent from Municipal Properties	25,884,753.00	0.00	240700000	Bank Charges	15,039.00	0.00
431800700	Receivables Control Accounts - License Fees	23,660,417.00	0.00	250000000	Programme Expenses	117,525.00	0.00
460100100	Housing Loan to Employees	188,499.00	0.00	250100000	Election Expenses	60,000.00	0.00
				250200100	Expenditure on Poverty Eradication Program	26,147.00	0.00

460100200	Vehicle Loan to Employees	58,466.00	0.00	250400000	Development Fund Programmes	143,349,941.00	0.00
460400205	Advance to Contractors - Materials issued to Contractors - Municipal Fund	67,252.00	0.00	250400104	Production of organic manure	473,000.00	0.00
		359,106,209.00	100,951,795.26	250400106	Promotion of co-operative-group farming	48,531.00	0.00
		552,279,512.26	100,951,795.26	250400113	Running of Krishi Bhavans	11,889.00	0.00
	GRAND TOTAL			250400204	Running of veterinary hospitals	14,177.00	0.00
				250400303	Carry out conservation of water	100,000.00	0.00
				250400404	Providing assistance for fish marketing	10,000.00	0.00
				250400700	Development Fund Programmes - Housing	124,060.00	0.00
				250400702	Implementing housing programmes	2,222,650.00	0.00
				250400703	Implementing the shelter rejuvenation programmes	25,240.00	0.00
				250400800	Development Fund Programmes - Water Supply	15,314.00	0.00
				250400802	Arrange water supply schemes within the respective Municipalities	845,000.00	0.00
				250401000	Development Fund Programmes - Education	152,400.00	0.00
				250401001	Run the Government pre-primary schools, primary schools and High schools	31,425.00	0.00
				250401002	Implement literary programmes	3,588.00	0.00
				250401004	Run the Government Higher Secondary Schools in the Municipal area	149,134.00	0.00
				250401007	Run the Government Vocational Higher Secondary Schools in Municipal area	14,204.00	0.00
				250401101	Maintain the roads except National Highways, State Highways and major District roads within the Municipality	191,286.00	0.00
				250401201	Run Dispensaries, Primary Health Centres and sub centres under all systems of medicines	296,068.00	0.00
				250401203	Organise remedial and other preventive measures against disease	816.00	0.00
				250401205	Implement sanitation pogrammes	302,000.00	0.00
				250401300	Development Fund Programmes - Social Welfare	626,197.00	0.00
				250401301	Run Anganvadis	543,870.00	0.00
				250401306	Provide grant to orphanages	222,788.00	0.00
				250401307	Start institutions for the welfare of handicapped, destitutes etc.	83,605.00	0.00

250401502	Run Nursery schools for the Scheduled Caste/Scheduled Tribe	4,460.00	0.00
250401508	Run post-metric hostels in Municipal area	15,991.00	0.00
250401800	Development Fund Programmes - Natural Calamity Relief	84,000.00	0.00
250401801	Maintain relief centres	16,868.00	0.00
250500101	Production incentive to Paddy Growers	178,150.00	0.00
250500501	Scholarships for handicapped children	62,100.00	0.00
250500504	Orphanages - grant in aid	116,719.00	0.00
250500700	Programmes/Expenditures of Transferred Institutions - Ayurveda	15,782.00	0.00
250500900	Programmes/Expenditures of Transferred Institutions - Education	5,000.00	0.00
250500901	Scholarships and Incentives	689,275.00	0.00
250500902	Mid day meals to primary school pupils	2,309,084.00	0.00
250500904	Free supply of writing aids and text books to primary students	9,396.00	0.00
250501606	Thatching grant	233,500.00	0.00
250501607	Housing grant	69,480.00	0.00
250501610	Students appearing for interviews and competitive exams - travel expenses	1,310.00	0.00
250509900	Programmes/Expenditures of Transferred Institutions - Others/Miscellaneous	20,979.00	0.00
		224,596,075.00	0.00
	Non Operating Payments :		
260100200	Financial assistance to Schools	506,295.00	0.00
260100300	Financial assistance to Arts and Sports Organisations	100,200.00	0.00
270400100	Loans and Advances	3,155,947.00	0.00
271000000	Miscellaneous Expenses	9,247,105.00	0.00
280500000	Refund of Taxes	68,626.00	0.00
280800100	Prior Period - Establishment Expenses	59,850.00	0.00
280800200	Prior Period - Administrative Expenses	205,263.00	0.00
280800700	Prior Period - Miscellaneous Expenses	661,571.00	0.00

311700000	Pension Fund for Contingent Staff	9,345,492.00	0.00
330200100	Loans under I.D.S.M.T	181,500.00	0.00
330300000	Loans from Government bodies and Associations	150,000.00	0.00
330500201	Loan from K.U.R.D.F.C	402,852.00	0.00
340000000	Deposits Received	53,129.00	0.00
340100301	Contractor's Retention Money - Municipal Fund	876,570.00	0.00
350100101	Suppliers Control Account - Municipal Fund	318,241.00	0.00
350100301	Contractors Control Account - Municipal Fund	88,032,920.00	0.00
350100302	Contractors Control Account - Specific Grants	26,811,098.00	0.00
350100401	Contractors Advance Control Account - Municipal Fund	58,000.00	0.00
350110200	Net Salary Payable	26,612,069.00	0.00
350110500	Pension and Gratuity Payable	18,053,734.00	0.00
350110800	Leave Salary Payable	936,779.00	0.00
350120100	Interest Accrued & Due - Loans	8,867.00	0.00
350200101	Recoveries Payable - Subscription to Provident Fund for Regular employees	7,744,200.00	0.00
350200103	Recoveries Payable - Loan Recovery	198,914.00	0.00
350200104	Recoveries Payable - Insurance Premium	1,864,176.00	0.00
350200105	Recoveries Payable - Court Attachments	395,367.00	0.00
350200106	Recoveries Payable - Co-operative Recovery	4,195,251.00	0.00
350200107	Recoveries Payable - KSFE Recovery	361,459.00	0.00
350200108	Recoveries Payable - Dues to other LSGIs	164,786.00	0.00
350200109	Recoveries Payable - Income Tax Deducted at Source - Salaries	8,000.00	0.00
350200110	Recoveries Payable - Profession Tax	450.00	0.00
350200199	Recoveries Payable - Other Recoveries from Employees	14,450.00	0.00
350200201	Recoveries Payable - Income Tax Deducted at Source - Municipal Fund	2,486,825.00	0.00
350200202	Recoveries Payable - Income Tax Deducted at Source - Specific Grants	10,049.00	0.00

350200209	Recoveries Payable - Value Added Tax - Municipal Fund	2,861,944.00	0.00
350200210	Recoveries Payable - Value Added Tax - Specific Grants	13,398.00	0.00
350200214	Recoveries Payable - Kerala Construction Workers Welfare Fund - Municipal Fund	950,222.00	0.00
350200215	Recoveries Payable - Kerala Construction Workers Welfare Fund - Specific Grants	4,466.00	0.00
350400101	Refunds payable - Property Tax	82,250.00	0.00
350400102	Refund Payable - Profession Tax	1,802.00	0.00
350400199	Refund Payable - Other Taxes	4,630.00	0.00
350400201	Refund Payable - Water Charges	17,361.00	0.00
350400401	Refund Payable - Rent from Civic Amenities	2,204.00	0.00
350409901	Refund Payable - Deposit Works	27,900.00	0.00
410200200	Buildings - Transferred Institutions	660,000.00	0.00
410330100	Lamp Posts	217,559.00	0.00
410400100	Plant & Machinery - Municipality	406,105.00	0.00
410500100	Vehicles - Municipality	3,154,835.00	0.00
410500101	Cars	484,200.00	0.00
410500102	Jeeps	1,451,056.00	0.00
410600102	Computers, Printers & Peripherals	9,900.00	0.00
410600103	Photocopiers	41,852.00	0.00
410600105	Fax Machines	7,820.00	0.00
410700000	Furniture, Fixtures, Fittings & Electrical Appliances	4,000.00	0.00
410700101	Furniture & Fixture - Cabinets	47,600.00	0.00
410700103	Furniture & Fixture - Chairs	77,080.00	0.00
410700104	Furniture & Fixture - Tables	27,900.00	0.00
410700199	Other Fittings & Electrical Appliances	6,575.00	0.00
410800100	Other Fixed Assets - Municipality	149,524.00	0.00
412100000	Capital Work In Progress - Specific Grants	915,159.00	0.00
430100200	Purchase of Material - Stores	16,186,976.00	0.00
430200200	Purchase of Material - Loose Tools	7,425.00	0.00

430800200	Purchase of Material - Others	263,240.00	0.00
460100000	Loans and advances to employees	4,736,277.00	0.00
460100400	Festival Advance to Employees	378,600.00	0.00
460100700	Miscellaneous Advance	402,363.00	0.00
460600100	Electricity Deposits	45,463.00	0.00
460600300	Water Deposits	7,293.00	0.00
		236,945,014.00	0.00
	Closing Balance:		
450100000	Cash	5,504,184.00	5,790,190.00
450210100	SBT, A/c No. C9 - 57069788272	16,282,342.27	32,164,369.27
450210200	SBT, A/c No. C9 - 57069788454 (Oldage Pension)	110,796.00	107,017.00
450210300	SBI, A/c No. 1024423055/6 (Regular pension)	525,467.74	69,416.74
450210500	KSUDP, (SBT A/c No.6704025962/9)	21,202,595.00	0.00
450210600	SJSRY, (A/c No. 38293, Canara Bank)	13,267,107.25	8,890,539.25
450210700	NSDP, (A/c No. 57991, Canara Bank)	2,266,243.00	2,899,019.00
450210800	VAMBAY, (A/c No. 55852, Canara Bank)	695,654.00	291,515.00
450210900	UIDSSMT, (A/c No. 61923, Canara Bank)	1,000.00	1,000.00
450250100	1337/2 (Treasury)	3,309,844.00	525,458.00
450250200	TPA 147 (Contingent Pension)	626,092.00	1,014,953.00
450250300	TPA 148 (Provident Fund)	17,156.00	478,680.00
450250400	1486/1 (General Purpose Grant)	16,526,347.00	26,600,262.00
450250500	1486/2 (Plan Fund)	10,403,595.00	22,119,376.00
450250600	1486/3 (Maintenance Grant)	0.00	0.00
		90,738,423.26	100,951,795.26
	GRAND TOTAL	552,279,512.26	100,951,795.26

Accounts Officer

Secretary

KOCHI

CORPORATION OF COCHIN

Balance Sheet as on : 31-Mar-2008

Code No.	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	<u>LIABILITIES</u>			
	Reserve and Surplus			
310000000	Municipal (General) Fund	B-1	741,813,344.77	413,014,176.74
312000000	Reserves	B-3	167,712,700.00	0.00
	Total - Reserve and Surplus		909,526,044.77	413,014,176.74
320000000	Grants & Contributions for Specific Purposes	B-4	180,965,352.72	114,470,360.94
	Loans			
330000000	Secured Loans	B-5	203,524,788.00	37,060,748.00
331000000	Unsecured Loans	B-6	1,573,378.00	0.00
	Total - Loans		205,098,166.00	37,060,748.00
	Current Liabilities and Provisions			
360000000	Provisions	B-10	14,591,879.00	0.00
340000000	Deposits Received	B-7	5,073,141.56	981,232.00
350000000	Other Liabilities (Sundry Creditors)	B-9	104,233,926.70	109,939,071.65
	Total - Current Liabilities and Provisions		123,898,947.26	110,920,303.65
	Total - LIABILITIES		1,419,488,510.75	675,465,589.33
	<u>ASSETS</u>			
	Fixed Asset			
410000000	Fixed Assets	B-11	568,027,877.34	225,532,137.34
411000000	Less : Accumulated Depreciation		-74,906,418.70	-58,545,461.36
412000000	Capital Work in Progress		155,574,116.00	0.00
	Total - Fixed Asset		648,695,574.64	166,986,675.98
	Investments			
420000000	Investments - General Funds	B-12	21,593,745.61	20,025,675.00
	Total - Investments		21,593,745.61	20,025,675.00
	Current Assets, Loans and Advances			
430000000	Stock in Hand (Inventories)	B-14	7,757,813.00	34,310.00
431000000	Sundry Debtors (Receivables)	B-15	286,750,155.03	272,215,528.80
450000000	Cash and Bank Balances	B-17	349,521,644.97	147,899,154.05
460000000	Loans, Advances and Deposits	B-18	105,169,577.50	68,304,245.50

Schedule B-1**Municipal (General) Fund**

Code No.	Particulars	Opening Balance as per the last account	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year
310100000	Municipal Fund	413,014,176.74	38,175,143.00	451,189,319.74	100,407,147.00	350,782,172.74
310900000	Excess of Income over Expenditure	0.00	1,102,497,591.26	1,102,497,591.26	711,466,419.23	391,031,172.03
		413,014,176.74	1,140,672,734.26	1,553,686,911.00	811,873,566.23	741,813,344.77

Schedule B-3**Reserves**

Code No.	Particulars	Opening Balance as per the last account	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year
312100000	Capital Contribution	0.00	167,712,700.00	167,712,700.00	0.00	167,712,700.00
		0.00	167,712,700.00	167,712,700.00	0.00	167,712,700.00

Schedule B-4

Grants & Contributions for Specific Purposes

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
320000000	Grants, Contribution for Specific Purposes	149,457,092.72	114,470,360.94
320200202	Fund for Transferred Institutions - Animal Husbandry - Capital	129,849.00	0.00
320200205	Fund for Transferred Institutions - Social Welfare - Capital	63,284.00	0.00
320200206	Fund for Transferred Institutions - Health - Capital	0.00	0.00
320200209	Fund for Transferred Institutions - Education - Capital	16,386.00	0.00
320200300	Capital Grant under KSUDP	2,412,269.00	0.00
320200400	Capital Grant under JNNURM	28,886,472.00	0.00
	Total - Grants & Contributions for Specific	180,965,352.72	114,470,360.94

Schedule B-5

Secured Loans

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
330500202	Loan from HUDCO	203,524,788.00	37,060,748.00
	Total - Secured Loans	203,524,788.00	37,060,748.00

Schedule B-6

Unsecured Loans

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
331800000	Other Loans	1,573,378.00	0.00
	Total - Unsecured Loans	1,573,378.00	0.00

Schedule B-7

Deposits Received

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
340100100	Earnest Money Deposit	41,000.00	3,000.00
340100200	Security Deposit	81,500.00	5,000.00
340100201	Contractor's Security Deposit - Municipal Fund	23,629.00	0.00
340100204	Contractor's Security Deposit - Scheme Expenditure	5,400.00	0.00
340100300	Retention Money	740,483.00	670,766.00
340100301	Contractor's Retention Money - Municipal Fund	112,588.00	302,466.00
340100302	Contractor's Retention Money - Specific Grants	1,596,007.00	0.00
340200000	Deposit Revenues	25,000.00	0.00
340200100	Rent Deposit	2,378,518.56	0.00
340300000	Deposits Received From Staff	3,500.00	0.00
340800000	Deposit Recived From Others	65,516.00	0.00
	Total - Deposits Received	5,073,141.56	981,232.00

Schedule B-9

Other Liabilities (Sundry Creditors)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
350100000	Creditors	0.00	0.00
350100101	Suppliers Control Account - Municipal Fund	0.00	0.00
350100301	Contractors Control Account - Municipal Fund	1,395,133.00	0.00
350100302	Contractors Control Account - Specific Grants	-186,639.00	0.00
350110100	Gross Salary Payable	0.00	0.00
350110200	Net Salary Payable	12,126,630.00	7,734,287.00
350110400	Provident Fund Payable	0.00	0.00
350110500	Pension and Gratuity Payable	0.00	0.00
350110600	Contribution to Central Pension Fund Payable	10,063,090.80	37,008,949.00
350110800	Leave Salary Payable	0.00	0.00

350119900	Other Employee Liabilities Payable	0.00	0.00
350120100	Interest Accrued & Due - Loans	460,298.00	0.00
350200100	Recoveries Payable - Employees	345,774.00	11,587.00
350200101	Recoveries Payable - Subscription to Provident Fund for Regular employees	995,446.00	1,172,105.00
350200103	Recoveries Payable - Loan Recovery	116,321.00	53,912.00
350200104	Recoveries Payable - Insurance Premium	968,572.00	514,899.00
350200105	Recoveries Payable - Court Attachments	214,994.00	23,993.00
350200106	Recoveries Payable - Co-operative Recovery	2,383,985.00	1,373,190.00
350200107	Recoveries Payable - KSFE Recovery	409,780.00	23,000.00
350200108	Recoveries Payable - Dues to other LSGIs	0.00	709.00
350200109	Recoveries Payable - Income Tax Deducted at Source - Salaries	23,306.00	0.00
350200199	Recoveries Payable - Other Recoveries from Employees	15,370.00	0.00
350200201	Recoveries Payable - Income Tax Deducted at Source - Municipal Fund	847,854.00	1,776,805.00
350200202	Recoveries Payable - Income Tax Deducted at Source - Specific Grants	-4,470.00	0.00
350200209	Recoveries Payable - Value Added Tax - Municipal Fund	1,890,635.00	1,645,717.00
350200210	Recoveries Payable - Value Added Tax - Specific Grants	-3,554.00	0.00
350200214	Recoveries Payable - Kerala Construction Workers Welfare Fund - Municipal Fund	566,483.00	691,690.00
350200215	Recoveries Payable - Kerala Construction Workers Welfare Fund - Specific Grants	-1,975.00	0.00
350300100	Library Cess Payable	66,922,084.40	57,908,228.65
350300400	VAT payable	178,588.50	0.00
350309900	Others payable	24,291.00	0.00
350400101	Refunds payable - Property Tax	0.00	0.00
350400300	Refund Payable - Fees	0.00	0.00
350400401	Refund Payable - Rent from Civic Amenities	0.00	0.00
350400405	Refund Payable - Other rents	0.00	0.00
350409901	Refund Payable - Deposit Works	0.00	0.00
350410301	Advance Collection of Revenues - License Fees	4,481,929.00	0.00
	Total - Other Liabilities (Sundry Creditors)	104,233,926.70	109,939,071.65

Schedule B-10

Provisions

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
360100200	Provisions for Expenses -Contractor	6,775,949.00	0.00
360100300	Provisions for Expenses -Others	6,720,314.00	0.00
360200100	Provision for Interest Accrued and not due	1,095,616.00	0.00
	Total - Provisions	14,591,879.00	0.00

Schedule B-11

Fixed Assets

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
410100100	Land - Municipality	255,523,972.00	94,777,607.00
410100101	Grounds	5,941,523.00	0.00
410100102	Parks	787,008.00	0.00
410200000	Buildings	151,828.00	0.00
410200100	Buildings - Municipality	119,839,037.34	118,736,933.34
410200101	Administrative Buildings	229,351.00	0.00
410200105	Hospital Buildings	820,097.00	0.00
410200108	School Buildings	139,245.00	0.00
410200111	Market Buildings	487,206.00	0.00
410200113	Recreation Centre Buildings	639,820.00	0.00
410200115	Marriage Hall/ Community Centre Buildings	649,729.00	0.00
410200199	Other Buildings	8,730,468.00	0.00
410200200	Buildings - Transferred Institutions	75,474.00	0.00
410300100	Concrete Roads	975,253.00	0.00
410300200	Black Topped Roads	45,680,018.00	8,017,055.00
410300300	Other Roads	14,325,018.00	3,240,855.00
410300400	Bridges	1,544,875.00	759,467.00
410300500	Culverts	2,458,458.00	0.00
410310000	Sewerage & Drainage	209,345.00	0.00
410310200	Drainage	84,590,798.00	0.00
410330000	Public Lighting	7,553,674.00	0.00
410330100	Lamp Posts	2,289,240.00	0.00
410330200	Transformers	991,900.00	0.00
410400100	Plant & Machinery - Municipality	589,397.00	0.00
410400200	Plant & Machinery - Transferred Institutions	637,776.00	0.00
410500101	Cars	2,111,530.00	0.00

410500104	Trucks	2,160,000.00	0.00
410500199	Other Vehicles	500,000.00	0.00
410600000	Office & Other Equipments	191,250.00	0.00
410600100	Office & Other Equipments - Municipality	66,250.00	0.00
410600102	Computers, Printers & Peripherals	547,806.00	0.00
410600103	Photocopiers	66,900.00	0.00
410600104	Refrigerators	12,790.00	0.00
410700000	Furniture, Fixtures, Fittings & Electrical Appliances	135,341.00	0.00
410700100	Furniture, Fixtures, Fittings & Electrical Appliances - Municipality	3,306,498.00	220.00
410700102	Furniture & Fixture - Cupboards	62,764.00	0.00
410700200	Furniture, Fixtures, Fittings & Electrical Appliances - Transferred Institutions	164,600.00	0.00
410800000	Other Fixed Assets	63,361.00	0.00
410800100	Other Fixed Assets - Municipality	891,653.00	0.00
410800200	Other Fixed Assets - Transferred Institutions	1,886,624.00	0.00
	Total - Fixed Assets	568,027,877.34	225,532,137.34

Schedule B-12

Investments - General Funds

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
420000000	Investments - General Fund	21,593,745.61	20,025,675.00
	Total - Investments - General Funds	21,593,745.61	20,025,675.00

Schedule B-14

Stock in Hand (Inventories)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
430100100	Opening Stock - Stores	0.00	0.00
430100200	Purchase of Material - Stores	7,757,813.00	0.00
430100300	Closing Stock - Stores	0.00	34,310.00
	Total - Stock in Hand (Inventories)	7,757,813.00	34,310.00

Schedule B-15

Sundry Debtors (Receivables)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
431100100	Receivables for Property Taxes (Current)	50,768,243.08	107,994,426.00
431100200	Receivables for Property Taxes (Arrears)	149,133,186.24	115,718,821.00
431190101	Receivables for Profession Tax - Institutions/ Professionals/ Traders (Current)	34,158,969.34	9,753,979.30
431190102	Receivables for Profession Tax - Institutions/ Professionals/ Traders (Arrears)	5,118,994.89	1,736,140.00
431190201	Receivables for Advertisement Tax (Current)	1,025,781.00	1,963,334.00
431190202	Receivables for Advertisement Tax (Arrears)	4,428,832.00	2,465,498.00
431199901	Receivables for other taxes (Current)	1,006,527.59	1,174,859.00
431199902	Receivables for other taxes (Arrears)	7,168,215.24	6,652,848.00
431300198	Receivable for Other User Charges (Current)	132,081.00	0.00
431300199	Receivable for Other User Charges (Arrears)	3,656,253.00	3,656,253.00
431300201	Receivable for License Fees (Current)	1,543,375.00	1,126,963.00
431300202	Receivable for License Fees (Arrears)	0.00	108,837.00
431400101	Rent receivable from Civic Amenities (Current)	11,703,907.55	2,325,833.50
431400102	Rent receivable from Civic Amenities (Arrears)	15,388,363.35	14,262,662.00
431400600	Interest due from employee loans	3,239,415.00	3,275,075.00
431800100	Receivables Control Account - Property Taxes	0.00	0.00
431800200	Receivables Control Account - Profession Taxes - Institutions/ Professionals/ Traders	0.00	0.00
431800300	Receivables Control Account - Advertisement Taxes	0.00	0.00
431800600	Receivables Control Accounts - Rent from Municipal Properties	0.00	0.00
431800700	Receivables Control Accounts - License Fees	0.00	0.00
431910000	State Govt Cesses/ levies in Property Taxes - Control account	-1,721,989.25	0.00
	Total - Sundry Debtors (Receivables)	286,750,155.03	272,215,528.80

Schedule B-17

Cash and Bank Balances

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
450100000	Cash	9,056.00	0.00
450210100	Syndicate Bank - A/c No. 43003050000013	39,639,952.95	-39,452,045.58
450210200	SBT Mattanchery - A/c No. 24030	17,952,086.33	26,562,638.00
450210400	SBT Ernakulam - A/c No. 57030066418	14,340.00	14,340.00
450210500	SBT Broadway - A/c No. 57030067897	31,316,391.65	9,158,767.37
450210600	Andhra Bank-A/c No. SB/01/00001058	875.50	875.50
450210700	SBI Broadway - A/c No. 4432	54,801.98	54,801.98
450210800	Central Bank of India (PAM, UPAD West Zone)	1,952,664.00	4,247,877.00
450210900	Syndicate Bank (SJSRY, UPAD - East Zone)	14,414,629.72	10,267,399.94
450211000	Vijaya Bank (SJSRY, UPAD West Zone)	12,590,169.00	11,206,839.00
450211100	Union Bank of India (VAMBAY, UPAD East Zone)	12,902,731.00	9,023,461.00
450211200	Central Bank of India (VAMBAY-UPAD West Zone)	9,272,463.00	940,610.00
450211300	Syndicate Bank - A/c No. 43001010000803	3,000.00	0.00
450211400	SBT Broadway, Ekm - A/c No. 67039697022 (KSUDP)	2,569,787.00	0.00
450211500	SBT Broadway, Ekm - A/c No. 67042773021 (JNNURM-SWM)	6,299,603.00	0.00
450211600	Syndicate Bank, Shanmughapuram road, Ekm - A/c No. 43002210016343 (JNNURM-BSUP)	17,544,081.00	0.00
450211700	Syndicate Bank, Shanmughapuram Road, Ekm - A/c No. 43002210016102 (JNNURM-Surface water drainage)	8,800,836.00	0.00
450211800	Syndicate Bank, Shanmughapuram Road, Ekm - A/c No. 43002210016160 (JNNURM - Sewerage)	8,750,000.00	0.00
450211900	Syndicate Bank, Shanmughapuram road, Ekm - A/c No. 43002210016097 (JNNURM-Water Supply)	3,750,000.00	0.00
450220100	UTI - A/c No. 081010200017860	4,511,276.00	37,060,748.00
450220200	South Indian Bank - A/c No. 4045	2,808.84	2,808.84
450220300	Union Bank of India - A/c No. 40278	25,859.00	25,859.00
450220400	AXIS (UTI) BANK - A/c No. 081010200022428	4,946,176.00	0.00
450250100	District Treasury - A/c No. 8448-00-102-96(01)	8,413,186.00	18,568,330.00
450250200	District Treasury - A/c No. SPL TSB 5449	66,966,963.00	0.00
450250300	District Treasury - A/c No. 8448-00-102-95(01) - Maintenance Grant	23,143,759.00	12,220,605.00
450250400	District Treasury - A/c No. 8448-00-102-94 (01) - Plan Fund	38,005,787.00	47,437,467.00
450250500	District Treasury (B - Fund)	515,556.00	0.00

450250600	District Treasury (Pension - Grant)	15,152,806.00	557,772.00
	Total - Cash and Bank Balances	349,521,644.97	147,899,154.05

Schedule B-18

Loans, Advances and Deposits

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
460100100	Housing Loan to Employees	1,361,696.00	2,148,853.00
460100200	Vehicle Loan to Employees	5,810.00	135,933.00
460100400	Festival Advance to Employees	0.00	0.00
460100500	Standing Advance	985.00	0.00
460100700	Miscellaneous Advance	74,859,420.50	65,993,789.50
460300000	Loans to Others	0.00	0.00
460400205	Advance to Contractors - Materials issued to Contractors - Municipal Fund	0.00	0.00
460500201	Advance to Implementing Agencies - Municipal Fund	25,500,000.00	0.00
460500302	Advance to Projects - Specific Grants	2,518,721.00	0.00
460500304	Advance to Projects - Scheme Expenditure	0.00	0.00
460509901	Other Advances - Municipal Funds	59,917.00	0.00
460600000	Deposits with external Agencies	30,000.00	25,670.00
460600100	Electricity Deposits	833,028.00	0.00
	Total - Loans, Advances and Deposits	105,169,577.50	68,304,245.50

CORPORATION OF COCHIN

Income and Expenditure Statement for the period from 01-Apr-2007 to 31-Mar-2008

Code No.	Item/Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	INCOME			
110000000	Tax Revenue	I-1	445,661,732.92	0.00
130000000	Rental Income from Municipal Properties	I-3	41,112,293.00	0.00
140000000	Fees & User Charges - Income Head Wise	I-4(b)	110,813,136.72	0.00
150000000	Sale & Hire Charges - Income Head Wise	I-5(b)	86,592.00	0.00
160000000	Revenue Grants, Contribution & Subsidies	I-6	489,634,864.10	0.00
170000000	Income from Investments - General Fund	I-7	1,588,080.61	0.00
171000000	Interest Earned	I-8	30,586.00	0.00
180000000	Other Income	I-9	13,570,305.91	0.00
A	Total - INCOME		1,102,497,591.26	0.00
	EXPENDITURE			
210000000	Establishment Expenditures - Expenditure Head Wise	I-10(b)	270,181,474.30	0.00
220000000	Administrative Expenditures - Expenditure Head Wise	I-11(b)	39,075,910.00	0.00
230000000	Operations & Maintenance Expenditures - Expenditure Head Wise	I-12(b)	223,940,036.00	0.00
240000000	Interest & Finance Charges	I-13	6,272,920.59	0.00
250000000	Programme Expenditures	I-14	122,199,248.00	0.00
260000000	Revenue Grants, Contributions & Subsidies	I-15	41,983,497.00	0.00
271000000	Miscellaneous Expenditures	I-17	319,144.00	0.00
272000000	Depreciation		16,360,957.34	0.00
B	Total - EXPENDITURE		720,333,187.23	0.00
A-B	Gross surplus/deficit of income over expenditure before Prior Period Items		382,164,404.03	0.00
280000000	Prior Period Items (Net)	I-18	8,866,768.00	0.00
	Gross surplus/deficit of income over expenditure after Prior Period Items		391,031,172.03	0.00
	Net Balance being surplus/deficit carried over to Municipal Fund		391,031,172.03	0.00

Schedule I-1 Tax Revenue

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
110010000	Property Tax (General)	294,716,902.00	0.00
110040000	Sanitation Tax (Conservancy Tax)	52,700.00	0.00
110100000	Profession Tax	128,079,821.00	0.00
110100200	Profession Tax - Employees	758,807.00	0.00
110110000	Advertisement Tax	3,965,686.00	0.00
110150000	Theatre/Show Tax	293,789.00	0.00
110150100	Surcharge on Theatre/ Show Tax	2,451.00	0.00
110160000	Entertainment Tax	38,231,557.92	0.00
110160100	Additional Entertainment Tax	187,255.00	0.00
110800200	Surcharge on Tax against Section 230(2)	12,414.00	0.00
110809900	Other Taxes	3,240,019.00	0.00
110900100	Tax Remission & Refund - Property Tax (General)	-23,879,669.00	0.00
	Total - Tax Revenue	445,661,732.92	0.00

Schedule I-3 Rental Income from Municipal Properties

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
130000000	Rental Income from Municipal Properties	25,163,949.00	0.00
130100000	Rent from Civic Amenities	15,510,870.00	0.00
130100100	Rent from Markets	182,225.00	0.00
130100500	Rent from Bus Stands	211,370.00	0.00
130100700	Rent from Sand Auction	8,714.00	0.00
130100800	Rent from Shopping Complex	17,278.00	0.00
130100900	Rent from Ferries	300.00	0.00
130200100	Rent from Staff Quarters	17,587.00	0.00
	Total - Rental Income from Municipal Properties	41,112,293.00	0.00

Schedule I-4(b) Fees & User Charges - Income Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
140000000	Fees & User Charges	55,952,574.35	0.00
140100100	Private Hospital & Paramedical Institutions Registration Fee	3,700.00	0.00
140110000	Licensing Fees	5,260,385.00	0.00
140110100	License Fees for Dangerous & Offensive Trades	156,350.00	0.00
140110300	License Fees under P.P.R ACT	200.00	0.00
140110500	License Fees under PFA Act	708.00	0.00
140120000	Fees for Grant of Permit	694,100.00	0.00
140120100	Fees for Construction of Buildings	14,528.00	0.00
140120200	Fees for Installation of Machinery	78,085.00	0.00
140120300	Fees for Construction of Factory	5,730.00	0.00
140130100	Fees for Birth & Death Certificate	362,675.00	0.00
140200100	Penalties	5,694,748.17	0.00
140200200	Penal Interest	5,063.00	0.00
140200300	Fines	2,095,649.93	0.00
140200400	Fines imposed by court (including P.F.A)	250.00	0.00
140200500	Fines imposed by Municipal and other laws	149,289.12	0.00
140400000	Other Fees	128,840.00	0.00
140400200	Notice Fees	23.00	0.00
140400500	License Change Fees	31,000.00	0.00
140400700	Advertisement Fees	120,750.00	0.00
140500000	User Charges	11,041,321.00	0.00
140501100	Bus Stand Fees	2,517,169.00	0.00
140501300	Lorry, Taxi, Auto and Other Vehicle Stand Fees	1,687.00	0.00
140501600	Receipts from Libraries	2,172.75	0.00
140501800	Receipts form Hospitals & Dispensaries	105,070.00	0.00
140509900	Other User Charges	3,604.00	0.00
140700100	Road Cutting Charges	26,387,464.40	0.00
	Total - Fees & User Charges - Income Head Wise	110,813,136.72	0.00

Schedule I-5(b) Sale & Hire Charges - Income Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
150100300	Sale of Usufructs	4,251.00	0.00
150110101	Sale of Tender Forms	75,775.00	0.00
150120200	Sale of scrap	6,566.00	0.00
	Total - Sale & Hire Charges - Income Head Wise	86,592.00	0.00

Schedule I-6

Revenue Grants, Contribution & Subsidies

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
160100000	Revenue Grant	113,800,796.00	0.00
160100101	Development Fund - General	179,603,000.00	0.00
160100102	Development Fund - Special Component Plan	30,304,000.00	0.00
160100202	Fund for Transferred Institutions - Animal Husbandry	207,851.00	0.00
160100205	Fund for Transferred Institutions - Social Welfare	246,716.00	0.00
160100206	Fund for Transferred Institutions - Health	900,000.00	0.00
160100209	Fund for Transferred Institutions - Education	10,062.00	0.00
160100302	Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	423,740.00	0.00
160100304	Fund for Transferred Functions/ Schemes - Unemployment Allowance Scheme	1,458,600.00	0.00
160100305	Fund for Transferred Functions/ Schemes - Widow Pension	3,377,000.00	0.00
160100306	Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	400,000.00	0.00
160100307	Fund for Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disabled/ Mentally Retarded	3,217,000.00	0.00
160100309	Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	375,000.00	0.00
160100311	Fund for Transferred Functions/ Schemes - Old Age Pension	4,200,000.00	0.00
160100400	Maintenance Fund	58,969,357.00	0.00
160100500	General Purpose Fund	18,034,342.00	0.00
160100600	Grant under KSUDP	2,564,301.00	0.00
160100700	Grant under JNNURM	67,130,627.00	0.00
160101100	Special Grants	4,400,000.00	0.00
160101200	Library Grant	1,317.10	0.00
160200000	Re-imbursement of expenses	11,155.00	0.00
	Total - Revenue Grants, Contribution & Subsidies	489,634,864.10	0.00

Schedule I-7 Income from Investments - General Fund

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
170100100	Interest on Fixed Deposits	1,568,070.61	0.00
170200000	Dividend	20,000.00	0.00
170800000	Others	10.00	0.00
	Total - Income from Investments - General Fund	1,588,080.61	0.00

Schedule I-8 Interest Earned

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
171200000	Interest on Loans and advances to Employees	30,586.00	0.00
	Total - Interest Earned	30,586.00	0.00

Schedule I-9 Other Income

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
180400000	Recovery from Employees	347,389.00	0.00
180800000	Miscellaneous Income	556,165.72	0.00
180800200	Charges imposed on Small Scale Irrigational Works	83.05	0.00
180809900	Miscellaneous Receipts	12,666,668.14	0.00
	Total - Other Income	13,570,305.91	0.00

Schedule I-10(b) Establishment Expenditures - Expenditure Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
210100105	Salaries - Temporary Staff	12,588,979.00	0.00
210100200	Wages	228,550.00	0.00
210200000	Benefits and Allowances	167,841.00	0.00
210200101	Travelling Allowances - Secretary	11,773.00	0.00
210200102	Travelling Allowances - Municipal Engineer	12,500.00	0.00
210200103	Travelling Allowances - Health Officer	3,198.00	0.00
210200104	Travelling Allowances - Permanent Staff	281,649.00	0.00
210200105	Travelling Allowances - Temporary Staff	4,950.00	0.00
210200201	Other allowances - Secretary	605.00	0.00
210200202	Other allowances - Municipal Engineer	24,043.00	0.00
210200203	Other allowances - Health Officer	23,958.00	0.00
210200204	Other allowances - Permanent Staff	1,586,755.00	0.00
210200205	Other allowances - Temporary Staff	1,199,894.00	0.00
210200206	Other allowances - Contingent Staff	1,556,903.00	0.00
210200301	Monthly Honorarium and Sitting Allowance - Chairperson	61,200.00	0.00
210200302	Monthly Honorarium and Sitting Allowance - Deputy Chairperson	14,025.00	0.00
210200304	Monthly Honorarium and Sitting Allowance - Councillors	1,643,680.00	0.00
210200401	Uniforms	440,581.00	0.00
210200402	Training Expenses	537,185.00	0.00
210200499	Other Benefits and Allowances	418,761.00	0.00
210300100	Contribution to Pension Fund - Regular employees	5,100,420.80	0.00
210300104	Contribution to Pension Fund - Regular employees - Permanent Staff	18,818,019.20	0.00
210300200	Contribution to Pension Fund - Contingent Staff	28,052,861.00	0.00
210400000	Other Terminal & Retirement Benefits	8,574,180.80	0.00
210400100	Leave Encashment	11,308,969.00	0.00
210500100	Remuneration	1,018,256.00	0.00
210100104	Salaries - Permanent Staff	96,490,272.50	0.00
210100106	Salaries - Contingent Staff	80,011,465.00	0.00
	Total - Establishment Expenditures - Expenditure Head Wise	270,181,474.30	0.00

Schedule I-11(b) Administrative Expenditures - Expenditure Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
220100101	Rent of Buildings	27,880.00	0.00
220100201	Land Revenue	11,307,347.00	0.00
220100300	Taxes	719,124.00	0.00
220100301	Income Tax	1,967.00	0.00
220100399	Other Taxes/ Duties	693,695.00	0.00
220110200	Water Charges	14,519,957.00	0.00
220119900	Other Office Maintenance Expenses	14,153.00	0.00
220120200	Postage Expenses	150,780.00	0.00
220129900	Miscellaneous Communication Expenses	54,284.00	0.00
220200000	Books & Periodicals	422,814.00	0.00
220210000	Printing & Stationery	3,619,074.00	0.00
220300000	Travelling & Conveyance	223,789.00	0.00
220300100	Travelling Expense of Chairperson, Deputy Chairperson, Chairmen and Councillors	182,100.00	0.00
220400000	Insurance	71,187.00	0.00
220500000	Audit Fees	322,400.00	0.00
220510100	Law Charges	319,829.00	0.00
220510200	Legal Expenses - Cost of Recoveries	50,000.00	0.00
220510201	Legal Expenses - Cost of Recoveries - Tax Revenue	92,268.00	0.00
220510202	Legal Expenses - Cost of Recoveries - Water Supply	43,000.00	0.00
220520000	Professional & Other Fees	47,775.00	0.00
220600000	Advertisement & Publicity	731,825.00	0.00
220600100	Newspaper Advertisement Charges	1,144,408.00	0.00
220800100	Fuel and Maintenance expense by the council, Chairperson etc.	44,243.00	0.00
220800200	Festival Expenses	1,390,219.00	0.00
220809900	Miscellaneous Administration Expenses	1,974,762.00	0.00
220120100	Telephone Expenses	907,030.00	0.00
	Total - Administrative Expenditures - Expenditure Head Wise	39,075,910.00	0.00

Schedule I-12(b) Operations & Maintenance Expenditures - Expenditure Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
230100100	Electricity Charges	17,722,920.00	0.00
230100101	Electricity Charges for Street Lights	21,712,015.00	0.00
230100200	Diesel, Petrol & Gas	2,701,824.00	0.00
230300000	Consumption of Stores	34,310.00	0.00
230300100	Consumption of Stores - Medicines	23,922.00	0.00
230309900	Consumption of Stores - Other Stores	4,511,047.00	0.00
230400000	Hire Charges	1,328,800.00	0.00
230400100	Vehicle Hire Charges	15,496,461.00	0.00
230500100	Repairs & Maintenance - Road and Pavements	54,068,192.00	0.00
230500200	Repairs & Maintenance - Bridges and Culverts	430,454.00	0.00
230500400	Repairs & Maintenance - Drainage	37,056,579.00	0.00
230500600	Repairs & Maintenance - Street Lights	2,711,615.00	0.00
230500700	Repairs & Maintenance - Dumping Grounds	2,162,715.00	0.00
230510000	Repairs & Maintenance - Civic Amenities	29,300.00	0.00
230510100	Repairs & Maintenance - Hospitals	589,674.00	0.00
230510200	Repairs & Maintenance - Dispensaries & Clinics	190,968.00	0.00
230510300	Repairs & Maintenance - Schools	613,252.00	0.00
230510400	Repairs & Maintenance - Markets	308,456.00	0.00
230510500	Repairs & Maintenance - Parks & Gardens	1,185,385.00	0.00
230510600	Repairs & Maintenance - Playgrounds	603,528.00	0.00
230511000	Repairs & Maintenance - Parking Stands	23,600.00	0.00
230511100	Repairs & Maintenance - Public Toilets	129,841.00	0.00
230511200	Repairs & Maintenance - Town Hall/ Marriage Halls	17,700.00	0.00
230511500	Repairs & Maintenance - Slaughter Houses	1,100,000.00	0.00
230511600	Repairs & Maintenance - Libraries	21,162.00	0.00
230511700	Repairs & Maintenance - Cattle Pounds	13,962.00	0.00
230520000	Repairs & Maintenance - Buildings	30,876,761.00	0.00
230530000	Repairs & Maintenance - Vehicles	2,427,944.00	0.00
230590000	Repairs & Maintenance - Others	23,292,421.00	0.00
230590100	Repairs & Maintenance - Machinery	2,493,728.00	0.00
230800300	Expenses for Burying Unclaimed Dead bodies	61,500.00	0.00
	Total - Operations & Maintenance Expenditures - Expenditure Head Wise	223,940,036.00	0.00

Schedule I-13 Interest & Finance Charges

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
240500201	Interest on loans from financial - HUDCO	5,854,613.00	0.00
240700000	Bank Charges	198,307.59	0.00
240800000	Other Finance Expenses	220,000.00	0.00
	Total - Interest & Finance Charges	6,272,920.59	0.00

Schedule I-14 Programme Expenditures

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
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250000000	Programme Expenses	285,176.00	0.00
250400000	Development Fund Programmes	1,029,550.00	0.00
250400100	Development Fund Programmes - Agriculture	26,652.00	0.00
250400108	Promotion of horticulture and vegetable cultivation	51,910.00	0.00
250400112	Implementation of farm mechanisation	12,900.00	0.00
250400200	Development Fund Programmes - Animal Husbandry & Dairy Development	8,800.00	0.00
250400201	Implementation of cattle improvement programmes	18,000.00	0.00
250400206	Formulation and implementation of preventive-health programme for animals	4,130.00	0.00
250400300	Development Fund Programmes - Minor Irrigation	268,870.00	0.00
250400405	Providing of minimum basic services for fishermen families	2,900,000.00	0.00
250400600	Development Fund Programmes - Small Scale Industry	500,000.00	0.00
250400607	Promotion of small scale Industries	2,875,000.00	0.00
250400701	Identify the homeless and purampoke dwellers and to provide house sites and houses	11,103,579.00	0.00
250400702	Implementing housing programmes	1,505,000.00	0.00
250400801	Maintain water supply schemes within the respective Municipal area	3,078,570.00	0.00
250400901	Encourage the consumption of bio-gas	39,022.00	0.00
250401000	Development Fund Programmes - Education	11,605,331.00	0.00
250401001	Run the Government pre-primary schools, primary schools and High schools	13,500.00	0.00
250401002	Implement literary programmes	75,000.00	0.00
250401004	Run the Government Higher Secondary Schools in the Municipal area	19,500.00	0.00
250401100	Development Fund Programmes - Public Works	4,400,000.00	0.00
250401101	Maintain the roads except National Highways, State Highways and major District roads within the Municipality	3,200,000.00	0.00
250401200	Development Fund Programmes - Public Health & Sanitation	6,538,171.00	0.00
250401201	Run Dispensaries, Primary Health Centres and sub centres under all systems of medicines	1,163,470.00	0.00
250401203	Organise remedial and other preventive measures against disease	222,560.00	0.00
250401205	Implement sanitation programmes	5,235,063.00	0.00
250401300	Development Fund Programmes - Social Welfare	10,178,750.00	0.00
250401301	Run Anganwadis	5,153,678.00	0.00
250401302	Sanction and distribute pension to destitutes, widows, handicapped and agricultural labourers	46,000.00	0.00
250401306	Provide grant to orphanages	32,678.00	0.00
250401307	Start institutions for the welfare of handicapped, destitutes etc.	4,658,588.00	0.00

250401400	Development Fund Programmes - Eradication of Poverty	6,880,643.00	0.00
250401404	Develop the skills of those below poverty line to do self-employment and for remunerative employment	457,090.00	0.00
250401500	Development Fund Programmes - Development of SC/ST	608,500.00	0.00
250401502	Run Nursery schools for the Scheduled Caste/Scheduled Tribe	21,076.00	0.00
250401503	Provide basic facilities in the residential centres for the Scheduled Caste/Scheduled Tribe	354,300.00	0.00
250401508	Run post-metric hostels in Municipal area	552,841.00	0.00
250401509	Run Vocational Training Centres for the Scheduled Caste/Scheduled Tribe in Municipal area	76,613.00	0.00
250401600	Development Fund Programmes - Sports & Cultural Affairs	399,849.00	0.00
250401801	Maintain relief centres	4,059,791.00	0.00
250500200	Programmes/Expenditures of Transferred Institutions - Animal Husbandry	207,851.00	0.00
250500500	Programmes/Expenditures of Transferred Institutions - Social Welfare	270,598.00	0.00
250500600	Programmes/Expenditures of Transferred Institutions - Health	1,145,179.00	0.00
250500602	Blood Bank	106,319.00	0.00
250500700	Programmes/Expenditures of Transferred Institutions - Ayurveda	33,090.00	0.00
250500800	Programmes/Expenditures of Transferred Institutions - Homeopathy	1,517,295.00	0.00
250500900	Programmes/Expenditures of Transferred Institutions - Education	603,764.00	0.00
250500901	Scholarships and Incentives	6,041,280.00	0.00
250500902	Mid day meals to primary school pupils	9,736,321.00	0.00
250501609	Wells and water supply	405,746.00	0.00
250600200	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	417,125.00	0.00
250600400	Programmes/Expenditures of Transferred Functions/ Schemes - Unemployment Allowance Scheme	1,458,600.00	0.00
250600500	Programmes/Expenditures of Transferred Functions/ Schemes - Widow Pension	3,376,964.00	0.00
250600600	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	349,422.00	0.00
250600700	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disabled/ Mentally Retarded	2,669,848.00	0.00
250600900	Programmes/Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	290,000.00	0.00
250601100	Programmes/Expenditures of Transferred Functions/ Schemes - Old Age Pension	3,909,695.00	0.00

	Total - Programme Expenditures	122,199,248.00	0.00
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Schedule I-15 Revenue Grants, Contributions & Subsidies

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
260100000	Grants	41,522,535.00	0.00
260100200	Financial assistance to Schools	300.00	0.00
260100400	Financial assistance to Medical Institutions	387,548.00	0.00
260200200	Contribution to other Funds	73,114.00	0.00
	Total - Revenue Grants, Contributions & Subsidies	41,983,497.00	0.00

Schedule I-17 Miscellaneous Expenditures

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
271000000	Miscellaneous Expenses	319,144.00	0.00
	Total - Miscellaneous Expenditures	319,144.00	0.00

Schedule NIL Depreciation

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
272200000	Buildings	1,517,488.63	0.00
272300000	Roads & Bridges	9,751,004.30	0.00
272310000	Sewerage & Drainage	3,729,626.96	0.00
272330000	Public Lighting	633,358.10	0.00
272400000	Plant & Machinery	35,546.25	0.00
272500000	Vehicles	263,576.50	0.00
272600000	Office & Other Equipments	91,451.10	0.00
272700000	Furniture, Fixtures, Fittings & Electrical Appliances	269,492.85	0.00
272800000	Other Fixed Assets	69,412.65	0.00
	Total - Depreciation	16,360,957.34	0.00

Schedule I-18 Prior Period Items (Net)

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
280100100	Prior Period Income - Property Tax (General)	7,822,754.00	0.00
280209900	Prior Period Income - Other income	3,140,456.00	0.00
280500100	Prior Period Expenses - Tax Remission & Refund - Property Tax (General)	-295,315.00	0.00
280500600	Prior Period Expenses - Tax Remission & Refund - Profession Tax - Institutions/ Professionals/ Traders	-4,717.00	0.00
280600000	Refund of Other Revenues	156,815.00	0.00
280600199	Prior Period Expense - Remission & Refund - Other User Charges	-1,000.00	0.00
280600300	Prior Period Expense - Remission & Refund - Rent from Municipal Properties	-3,900.00	0.00
280800000	Other Expenses	-49,106.00	0.00
280800100	Prior Period - Establishment Expenses	-1,568,915.00	0.00
280800700	Prior Period - Miscellaneous Expenses	-330,304.00	0.00
	Total - Prior Period Items (Net)	8,866,768.00	0.00

CORPORATION OF COCHIN

CASH FLOW STATEMENT AS AT 31ST MARCH 2008

	Particulars	Current Year Amount (Rs.)
A	CASH FLOWS FROM OPERATING ACTIVITIES	
	Gross surplus/deficit of income over expenditure	391,031,172.03
	Adjustments for :	
	Depreciation	16,360,957.34
	Interest Paid	6,272,920.59
	Interest Received	-30,586.00
	Operating Profit Before Working Capital Changes	413,634,463.96
	Adjustments for Changes in Working Capital :	
	(Increase)/Decrease in Sundry Debtors	-14,534,626.23
	(Increase)/Decrease in Other Receivables	-36,865,332.00
	(Increase)/Decrease in Inventories	-7,723,503.00
	Increase/(Decrease) in Trade and Other Payables	12,978,643.61
	Net Cash from Operating Activities (A)	367,489,646.34
B	CASH FLOWS FROM INVESTING ACTIVITIES	
	Increase in Fixed Assets	-342,495,740.00
	Capital Work-in-Progress	-155,574,116.00
	(Increase)/Decrease in Investments	-1,568,070.61
	Interest Received	30,586.00
	Net Cash from Investing Activities (B)	-499,607,340.61
C	CASH FLOWS FROM FINANCING ACTIVITIES	
	Proceeds from Long Term Borrowings	168,037,418.00
	Interest Paid	-6,272,920.59
	Net Cash Used in Financing Activities (C)	161,764,497.41
D	Increase/(Decrease) in Grants & Contributions	66,494,991.78
E	Increase/(Decrease) in Municipal Fund	-62,232,004.00
F	Increase/(Decrease) in Reserves (Capital contribution)	167,712,700.00
	Net Increase/(Decrease) in Cash & Cash Equivalents	201,622,490.92
	Cash and Cash Equivalents at the Beginning of Period	147,899,154.05
	Cash and Cash Equivalents at the End of Period	349,521,644.97
	Cash and Cash Equivalents comprise :	
	Cash and Cheques in Hand	9,056.00
	Balance with Scheduled Banks	349,512,588.97

CORPORATION OF COCHIN

NOTES TO ACCOUNTS

1. From 1st April 2007, Accounts of the Corporation of Cochin are maintained in accrual based, double entry accounting system as provided in the Kerala Municipal Accounts Manual issued by the Government of Kerala by virtue of the powers granted under Rule 75 of the Kerala Municipality (Accounts) Rules, 2007. The significant accounting principles adopted and non-conformity, if any, in the preparation of the Financial Statements of the Corporation, in the present system, for the financial year 2007-08 are given below.

- 1.1 **Basis of Accounting**

The Financial Statements are prepared on a going concern and under historical cost basis under accrual basis of accounting. The method of accounting is the double entry system.

- 1.2 **Recognition of Revenue**

- i. ***Property Tax***: Revenue in respect of Property and related Taxes are recognised in the period in which they become due and demands are ascertainable. The income shown under Property tax is the total demand for the year 2007-08.
- ii. ***Profession Tax from Institutions/Traders***: The income from Profession tax from Institutions and Traders is the total demand for the year 2007-08. Profession Tax from Employees is accounted on cash basis and only the actual collection is shown as income from professional tax from Employees.
- iii. ***Advertisement Tax***: Advertisement Taxes, in case auctioned to external agencies, are recognized as per the terms of agreement. During the year, the right to collect the advertisement tax has been auctioned out and the auctioned amount is taken as the income from advertisement tax as per the terms of the agreement.
- iv. ***Entertainment Tax***: Entertainment Tax is recognized as income on actual receipt.
- v. ***Rent***: Amount receivable as rent from office buildings etc., where there is an agreement for payment of rent has been taken as income based on agreement. Rent received from markets, civic amenities etc are accounted as income on actual receipt.

- vi. ***D&O License fee:*** D&O License fee for a year is normally collected before the beginning of the year. Such receipts are shown as advance receipt when collected and accounted against the receipt for the year it relates to.
- vii. ***Other income, in respect of which demand is ascertainable*** and can be raised in regular course of operations of the Municipality, are recognized in the period in which they become due, i.e., when demand is ascertainable.
- viii. ***Other Incomes, which are of an uncertain nature*** or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the Municipality, are recognized on actual receipt.

Notes:

- a. In the absence of completed assessee wise Demand – Collection – Balance statement, income for 2007-08 of Property Tax, Profession Tax on traders/ Institutions and Rent from Municipal Properties have been recognized based on previous year DCB statement.
- b. In a few instances, the exact nature of receipt could not be ascertained from the receipts data. In such cases, the same are accounted as Miscellaneous Income or taken to the most appropriate account head based on the available information.
- c. Interest accrued on Loans to employees: For loans advanced to employees, the interest is recovered only after the recovery of principal. Till the time the interest is recovered, it would be accounted as “Interest accrued but not due”. But the same has not been done since the exact balance outstanding in the House Building Advance account and Vehicle Advance account could not be arrived at.
- d. Provisions for Old Receivables: In the absence of Assessee-wise and Year –Wise receivables data as on 31st March 2008, no provision for old receivables has been made.
- e. Provision for long pending advances: No provision has been made for long pending advances as detailed verification of each item of advance has to be carried out.

1.3 **Recognition of Expenditure**

- i. Expenditures on Salaries and other allowances are recognised as and when they are due for payment.
- ii. Other Revenue Expenditures are treated as expenditures as and when they become due.
- iii. In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.
- iv. Provisions for expenditures are made at the year-end for all bills received upto 30th April 2008.

1.4 **Fixed Assets**

i. ***Recognition***

- a. All Fixed Assets are carried over at cost less accumulated depreciation. The cost of fixed assets includes cost incurred/ money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date.
- b. All assets costing less than Rs.5,000/- are depreciated at 100% in the year of purchase.
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Re. 1/-.

ii. ***Depreciation***

- a. Depreciation is provided on Straight Line Method.

Notes:

- a. ***Capital work in Progress***: The expenditure of capital nature are first taken to the Capital Work in Progress account and then transferred to the Assets account based on the completion report. However, there are certain assets, which are completed but still lying in capital work in progress as the date of completion and nature of asset for which the cost is incurred could not be ascertained.
- b. ***Valuation of Fixed Assets***: Valuation of Fixed Assets have been done as per the prescribed valuation methods. In several instances, the value was taken as Re 1.00 as the relevant records are not readily available.

1.4 **Depreciation on Assets acquired/ constructed during the year**

Depreciation is provided at full rates for assets, which are purchased /constructed before 1st October 2007 and at half the rates for assets, which are purchased / constructed on or after 1st October 2007.

Note:

- a. Since the exact nature of assets is not ascertainable in a few cases, the depreciation rates may not be as per the rates prescribed in the Kerala Municipal Accounts Manual.

1.5 **Inventories**

Inventories are valued as follows:

- a. Raw materials are valued at Cost based on First In First Out method.
- b. Finished goods are valued at lower of the cost or market value

Note: The value of closing stock of inventories is as given by the concerned department heads and may not reflect the above valuation methodology.

1.6 **Grants**

- i. General Grants, which are of a revenue nature, are recognised as income on actual receipt.
- ii. Specific Grants for revenue expenditure, received prior to the incurrence of the expenditure (received in advance), are treated as a liability till such time that the expenditure is incurred.
- iii. Grants received towards capital expenditure are treated as a liability till such time that the fixed asset is constructed or acquired. On construction/acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed/acquired is to stand reduced and the amount are treated as a capital receipt and are transferred from the respective Specific Grant Account to Capital Contribution.

1.7 **Employee Benefits**

- i. Contributions for retirement benefits such as Pension, gratuity, etc., made by the Municipality are recognised as and when they are due.
- ii. Contributions due to Pension Fund of contingent staff are recognised as an expense and as a liability as per existing rules;
- iii. Liability towards leave encashment is recognised as and when the amount is determined.

Note: The Pension paid to Contingent Staff has been recognized on cash basis.

1.8 **Investments**

- i. Investments are recognised at cost of investment. The cost of investment is to include cost incurred in acquiring investment and other incidental expenditures incurred for its acquisition.
- ii. All long-term investments are carried / stated in the books of accounts at their cost. However in the event of any permanent diminution in their value as on the date of Balance Sheet, these are provided for.
- iii. Short-term investments are carried at their cost or market value (if quoted), whichever is lower.

2 **Statement on Contingent Liabilities**

Contingent Liabilities represent an obligation, relating to a past transaction or other event or condition, that may arise in consequence of a future event now deemed possible but not probable. They represent a claim against the Corporation which is contingent on the happening of a future uncertain event, the financial

implications of which may or may not be ascertainable at the end of an accounting period.

A list of contingent liabilities is being prepared with the help of concerned departments showing the nature of litigation, year and the authority before it is pending.

The following two transactions under litigation, which have been identified as Contingent Liabilities as on 31.03.2008 are as follows: -

Case No.	Creditor / Party	Particulars	Amount involved (Rs.)
O S 791/95 EP No. 123/07	Mech Marine	Compensation payable for contract for construction of boat	16,49,028
O S 410/98 EP No. 661/07	Popular Vehicles & Services Ltd.	Purchase of Auto Trailer	16,34,112
		Total	32,83,140

A list of capital contracts remaining to be executed showing the nature of expense, date of original contract, total contract value and the balance to be executed is also prepared.

Contingent Liabilities in the nature of Capital Contracts remaining to be executed :

Nature of Expense	Date of Original contract	Total Contract Value (Rs.)	Extent to which contract is executed (Rs.)	Balance amount (Rs.)
Palluruthy Mini Town Hall (CCPC9/25347/03)	24/8/2005	73,00,000	12,00,000	61,00,000
Palluruthy Relief Settlement (CCPC1-28370/05)	24/3/2006	1,07,00,000	15,00,000	92,00,000
			Total	1,53,00,000

3. **Other Disclosures**

- 3.1 An amount of Rs.17,18,905/- has been paid as honorarium and sitting fees to Councillors, Mayor and other chairpersons during the year 2007-08.
- 3.2 Total of Refunds and Remissions for Property Tax amounts to Rs.2,38,79,669/-.

- 3.3 Previous year amount: As this is the first year of preparing the financial statements in the present format, the previous year amounts could not be shown in the Income & Expenditure Statement and Receipts & Payment Statement. The previous year amounts shown in the Balance Sheet are the amounts as on 31st March 2007, compiled for the purpose of preparing the Opening Balance Sheet.
- 3.4 The assets and liabilities of the Project implementation Unit of KSUDP are consolidated into the accounts of the Corporation since the PIU is also an integral part of the Corporation implementing Central and State Welfare projects. The incomes and expenditures incurred by the PIU are consolidated using a journal voucher. The balance sheet items are consolidated using a journal voucher, bank receipt voucher for bank balance and cash receipt voucher for cash balance respectively.

24 / 06/ 2008

Accounts Officer

Secretary

CORPORATION OF COCHIN

Receipt and Payment Statement

for the period from 01-Apr-2007 to 31-Mar-2008

Code	Head Of Account	01-Apr-2007 to 31-Mar-2008 Amount (Rs.)	01-Apr-06 to 31-Mar-07 Amount (Rs.)	Code	Head Of Account	01-Apr-2007 to 31-Mar-2008 Amount (Rs.)	01-Apr-06 to 31-Mar-07 Amount (Rs.)
	Opening Balance:				Operating Payments :		
450210100	Syndicate Bank - A/c No. 43003050000013	-39,452,045.58	0.00	210100104	Salaries - Permanent Staff	4,377,429.50	0.00
450210200	SBT Mattanchery - A/c No. 24030	26,562,638.00	0.00	210100105	Salaries - Temporary Staff	12,277,099.00	0.00
450210400	SBT Ernakulam - A/c No. 57030066418	14,340.00	0.00	210100106	Salaries - Contingent Staff	5,172,540.00	0.00
450210500	SBT Broadway - A/c No. 57030067897	9,158,767.37	0.00	210100200	Wages	9,400.00	0.00
450210600	Andhra Bank-A/c No. SB/01/00001058	875.50	0.00	210200000	Benefits and Allowances	167,841.00	0.00
450210700	SBI Broadway - A/c No. 4432	54,801.98	0.00	210200101	Travelling Allowances - Secretary	11,773.00	0.00
450210800	Central Bank of India (PAM, UPAD West Zone)	4,247,877.00	0.00	210200102	Travelling Allowances - Municipal Engineer	12,500.00	0.00
450210900	Syndicate Bank (SJSRY, UPAD - East Zone)	10,267,399.94	0.00	210200103	Travelling Allowances - Health Officer	3,198.00	0.00
450211000	Vijaya Bank (SJSRY, UPAD West Zone)	11,206,839.00	0.00	210200104	Travelling Allowances - Permanent Staff	193,450.00	0.00
450211100	Union Bank of India (VAMBAY, UPAD East Zone)	9,023,461.00	0.00	210200105	Travelling Allowances - Temporary Staff	4,950.00	0.00
450211200	Central Bank of India (VAMBAY-UPAD West Zone)	940,610.00	0.00	210200201	Other allowances - Secretary	605.00	0.00
450220100	UTI - A/c No. 081010200017860	37,060,748.00	0.00	210200202	Other allowances - Municipal Engineer	24,043.00	0.00
450220200	South Indian Bank - A/c No. 4045	2,808.84	0.00	210200203	Other allowances - Health Officer	23,958.00	0.00
450220300	Union Bank of India - A/c No. 40278	25,859.00	0.00	210200204	Other allowances - Permanent Staff	1,411,066.00	0.00
450250100	District Treasury - A/c No. 8448-00-102-96(01)	18,568,330.00	0.00	210200205	Other allowances - Temporary Staff	1,199,894.00	0.00
450250300	District Treasury - A/c No. 8448-00-102-95(01) - Maintenance Grant	12,220,605.00	0.00	210200206	Other allowances - Contingent Staff	1,556,903.00	0.00
				210200301	Monthly Honorarium and Sitting Allowance - Chairperson	61,200.00	0.00
				210200302	Monthly Honorarium and Sitting Allowance - Deputy Chairperson	14,025.00	0.00

450250400	District Treasury - A/c No. 8448-00-102-94 (01) - Plan Fund	47,437,467.00	0.00	210200304	Monthly Honorarium and Sitting Allowance - Councillors	1,643,680.00	0.00
450250600	District Treasury (Pension - Grant)	557,772.00	0.00	210200401	Uniforms	440,581.00	0.00
		147,899,154.05	0.00	210200402	Training Expenses	179,901.00	0.00
	Operating Receipts			210200499	Other Benefits and Allowances	51,069.00	0.00
110040000	Sanitation Tax (Conservancy Tax)	52,700.00	0.00	210300000	Pension Contribution	3,405,497.00	0.00
110100200	Profession Tax - Employees	179,937.00	0.00	210300100	Contribution to Pension Fund - Regular employees	3,536,005.00	0.00
110110000	Advertisement Tax	399,406.00	0.00	210300104	Contribution to Pension Fund - Regular employees - Permanent Staff	10,319,837.00	0.00
110150000	Theatre/Show Tax	293,789.00	0.00	210300200	Contribution to Pension Fund - Contingent Staff	22,864,908.00	0.00
110150100	Surcharge on Theatre/ Show Tax	2,451.00	0.00	210400000	Other Terminal & Retirement Benefits	5,912,286.00	0.00
110160000	Entertainment Tax	38,231,557.92	0.00	210400100	Leave Encashment	11,077,313.00	0.00
110160100	Additional Entertainment Tax	187,255.00	0.00	210500100	Remuneration	75,692.00	0.00
110800200	Surcharge on Tax against Section 230(2)	12,414.00	0.00	220100101	Rent of Buildings	27,880.00	0.00
130000000	Rental Income from Municipal Properties	15,259.00	0.00	220100201	Land Revenue	11,307,347.00	0.00
130100100	Rent from Markets	182,225.00	0.00	220100300	Taxes	719,124.00	0.00
130100500	Rent from Bus Stands	211,370.00	0.00	220100301	Income Tax	1,967.00	0.00
130100700	Rent from Sand Auction	8,714.00	0.00	220100399	Other Taxes/ Duties	367,534.00	0.00
130100800	Rent from Shopping Complex	13,249.00	0.00	220110200	Water Charges	152,922.00	0.00
130100900	Rent from Ferries	300.00	0.00	220119900	Other Office Maintenance Expenses	1,056.00	0.00
140100100	Private Hospital & Paramedical Institutions Registration Fee	3,700.00	0.00	220120100	Telephone Expenses	818,457.00	0.00
140110000	Licensing Fees	344,262.00	0.00	220120200	Postage Expenses	145,819.00	0.00
140110100	License Fees for Dangerous & Offensive Trades	156,350.00	0.00	220129900	Miscellaneous Communication Expenses	48,686.00	0.00
140110300	License Fees under P.P.R ACT	200.00	0.00	220200000	Books & Periodicals	422,814.00	0.00
140110500	License Fees under PFA Act	708.00	0.00	220210000	Printing & Stationery	1,940,627.00	0.00
140120000	Fees for Grant of Permit	694,100.00	0.00	220300000	Travelling & Conveyance	218,509.00	0.00
140120100	Fees for Construction of Buildings	14,528.00	0.00	220300100	Travelling Expense of Chairperson, Deputy Chairperson, Chairmen and Councillors	134,347.00	0.00
140120200	Fees for Installation of Machinery	78,085.00	0.00	220400000	Insurance	71,187.00	0.00
140120300	Fees for Construction of Factory	5,730.00	0.00	220500000	Audit Fees	322,400.00	0.00
140130100	Fees for Birth & Death Certificate	362,675.00	0.00	220510100	Law Charges	319,829.00	0.00
140200100	Penalties	5,694,748.17	0.00				

140200200	Penal Interest	5,063.00	0.00	220510200	Legal Expenses - Cost of Recoveries	50,000.00	0.00
140200300	Fines	2,095,649.93	0.00	220510201	Legal Expenses - Cost of Recoveries - Tax Revenue	92,268.00	0.00
140200400	Fines imposed by court (including P.F.A)	250.00	0.00	220510202	Legal Expenses - Cost of Recoveries - Water Supply	43,000.00	0.00
140200500	Fines imposed by Municipal and other laws	144,750.12	0.00	220600000	Advertisement & Publicity	29,080.00	0.00
140400000	Other Fees	129,640.00	0.00	220600100	Newspaper Advertisement Charges	1,137,208.00	0.00
140400200	Notice Fees	23.00	0.00	220800100	Fuel and Maintenance expense by the council, Chairperson etc.	44,243.00	0.00
140400500	License Change Fees	31,000.00	0.00	220800200	Festival Expenses	285,490.00	0.00
140400700	Advertisement Fees	120,750.00	0.00	220809900	Miscellaneous Administration Expenses	1,193,515.00	0.00
140501100	Bus Stand Fees	2,517,169.00	0.00	230100100	Electricity Charges	17,209,838.00	0.00
140501300	Lorry, Taxi, Auto and Other Vehicle Stand Fees	1,687.00	0.00	230100101	Electricity Charges for Street Lights	16,899,409.00	0.00
140501600	Receipts from Libraries	2,172.75	0.00	230100200	Diesel, Petrol & Gas	2,107,317.00	0.00
140501800	Receipts form Hospitals & Dispensaries	105,070.00	0.00	230309900	Consumption of Stores - Other Stores	645,662.00	0.00
140700000	Service/ Administrative Charges	2,892,983.17	0.00	230400100	Vehicle Hire Charges	12,555.00	0.00
140700100	Road Cutting Charges	26,387,464.40	0.00	230500100	Repairs & Maintenance - Road and Pavements	34,502,635.00	0.00
150100300	Sale of Usufructs	4,251.00	0.00	230510500	Repairs & Maintenance - Parks & Gardens	251,600.00	0.00
150120200	Sale of scrap	5,359.00	0.00	230511000	Repairs & Maintenance - Parking Stands	23,600.00	0.00
160100000	Revenue Grant	500,000.00	0.00	230511200	Repairs & Maintenance - Town Hall/ Marriage Halls	17,700.00	0.00
160100101	Development Fund - General	179,603,000.00	0.00	230511700	Repairs & Maintenance - Cattle Pounds	13,962.00	0.00
160100102	Development Fund - Special Component Plan	30,304,000.00	0.00	230520000	Repairs & Maintenance - Buildings	28,394,768.00	0.00
160100302	Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	423,740.00	0.00	230530000	Repairs & Maintenance - Vehicles	1,593,202.00	0.00
160100304	Fund for Transferred Functions/ Schemes - Unemployment Allowance Scheme	1,458,600.00	0.00	230590000	Repairs & Maintenance - Others	21,465,520.00	0.00
160100305	Fund for Transferred Functions/ Schemes - Widow Pension	3,377,000.00	0.00	230590100	Repairs & Maintenance - Machinery	336,075.00	0.00
160100306	Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	400,000.00	0.00	230800300	Expenses for Burying Unclaimed Dead bodies	24,750.00	0.00
160100307	Fund for Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disabled/ Mentally Retarded	3,217,000.00	0.00	240500201	Interest on loans from financial - HUDCO	4,298,699.00	0.00
160100309	Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	375,000.00	0.00	240700000	Bank Charges	228,972.59	0.00
160100311	Fund for Transferred Functions/ Schemes - Old Age Pension	4,200,000.00	0.00	240800000	Other Finance Expenses	220,000.00	0.00
				250000000	Programme Expenses	123,952.00	0.00
				250400000	Development Fund Programmes	1,029,550.00	0.00

160100700	Grant under JNNURM	66,785,463.00	0.00	250400108	Promotion of horticulture and vegetable cultivation	51,910.00	0.00
160101100	Special Grants	4,400,000.00	0.00	250400112	Implementation of farm mechanisation	12,900.00	0.00
160101200	Library Grant	1,317.10	0.00	250400200	Development Fund Programmes - Animal Husbandry & Dairy Development	8,800.00	0.00
160200000	Re-imburement of expenses	11,155.00	0.00	250400201	Implementation of cattle improvement programmes	18,000.00	0.00
170200000	Dividend	20,000.00	0.00	250400206	Formulation and implementation of preventive-health programme for animals	4,130.00	0.00
170800000	Others	10.00	0.00	250400300	Development Fund Programmes - Minor Irrigation	268,870.00	0.00
431800100	Receivables Control Account - Property Taxes	296,371,039.93	0.00	250400405	Providing of minimum basic services for fishermen families	2,900,000.00	0.00
		673,036,320.49	0.00	250400600	Development Fund Programmes - Small Scale Industry	500,000.00	0.00
	Non Operating Receipts			250400607	Promotion of small scale Industries	2,875,000.00	0.00
180400000	Recovery from Employees	16,664.00	0.00	250400701	Identify the homeless and purampoke dwellers and to provide house sites and houses	10,754,081.00	0.00
180800000	Miscellaneous Income	556,165.72	0.00	250400702	Implementing housing programmes	1,505,000.00	0.00
180800200	Charges imposed on Small Scale Irrigational Works	83.05	0.00	250400801	Maintain water supply schemes within the respective Municipal area	3,078,570.00	0.00
180809900	Miscellaneous Receipts	12,754,345.45	0.00	250400901	Encourage the consumption of bio-gas	39,022.00	0.00
280100100	Prior Period Income - Property Tax (General)	7,822,754.00	0.00	250401000	Development Fund Programmes - Education	11,605,331.00	0.00
280209900	Prior Period Income - Other income	3,140,456.00	0.00	250401001	Run the Government pre-primary schools, primary schools and High schools	13,500.00	0.00
280600000	Refund of Other Revenues	156,815.00	0.00	250401002	Implement literary programmes	75,000.00	0.00
310100000	Municipal Fund	11,198,179.00	147,899,154.05	250401100	Development Fund Programmes - Public Works	4,400,000.00	0.00
320000000	Grants, Contribution for Specific Purposes	222,002,486.78	0.00	250401101	Maintain the roads except National Highways, State Highways and major District roads within the Municipality	3,200,000.00	0.00
320200202	Fund for Transferred Institutions - Animal Husbandry - Capital	337,700.00	0.00	250401200	Development Fund Programmes - Public Health & Sanitation	6,538,171.00	0.00
320200205	Fund for Transferred Institutions - Social Welfare - Capital	310,000.00	0.00	250401201	Run Dispensaries, Primary Health Centres and sub centres under all systems of medicines	1,163,470.00	0.00
320200206	Fund for Transferred Institutions - Health - Capital	900,000.00	0.00	250401203	Organise remedial and other preventive measures against disease	201,000.00	0.00
320200209	Fund for Transferred Institutions - Education - Capital	50,000.00	0.00	250401205	Implement sanitation pogrammes	1,797,751.00	0.00
320200400	Capital Grant under JNNURM	71,781,432.00	0.00				
330500202	Loan from HUDCO	166,464,040.00	0.00				
340100200	Security Deposit	76,500.00	0.00				
340200000	Deposit Revenues	25,000.00	0.00				
340200100	Rent Deposit	2,391,618.56	0.00				
340800000	Deposit Recived From Others	67,294.69	0.00				

350300100	Library Cess Payable	8,013,543.75	0.00	250401300	Development Fund Programmes - Social Welfare	10,178,750.00	0.00
350300400	VAT payable	178,588.50	0.00	250401301	Run Anganwadis	5,153,678.00	0.00
431800200	Receivables Control Account - Profession Taxes - Institutions/ Professionals/ Traders	99,748,634.07	0.00	250401302	Sanction and distribute pension to destitutes, widows, handicapped and agricultural labourers	46,000.00	0.00
431800300	Receivables Control Account - Advertisement Taxes	2,540,499.00	0.00	250401306	Provide grant to orphanages	32,678.00	0.00
431800600	Receivables Control Accounts - Rent from Municipal Properties	30,159,813.60	0.00	250401307	Start institutions for the welfare of handicapped, destitutes etc.	4,658,588.00	0.00
431800700	Receivables Control Accounts - License Fees	75,471,668.35	0.00	250401400	Development Fund Programmes - Eradication of Poverty	6,880,643.00	0.00
460100100	Housing Loan to Employees	228,870.00	0.00	250401404	Develop the skills of those below poverty line to do self-employment and for remunerative employment	457,090.00	0.00
460100200	Vehicle Loan to Employees	21,865.00	0.00	250401500	Development Fund Programmes - Development of SC/ST	608,500.00	0.00
		716,415,016.52	147,899,154.05	250401502	Run Nursery schools for the Scheduled Caste/Scheduled Tribe	21,076.00	0.00
	GRAND TOTAL	1,537,350,491.06	147,899,154.05	250401503	Provide basic facilities in the residential centres for the Scheduled Caste/Scheduled Tribe	354,300.00	0.00
				250401508	Run post-metric hostels in Municipal area	387,166.00	0.00
				250401509	Run Vocational Training Centres for the Scheduled Caste/Scheduled Tribe in Municipal area	76,613.00	0.00
				250401801	Maintain relief centres	2,336,218.00	0.00
				250500200	Programmes/Expenditures of Transferred Institutions - Animal Husbandry	207,851.00	0.00
				250500500	Programmes/Expenditures of Transferred Institutions - Social Welfare	270,598.00	0.00
				250500600	Programmes/Expenditures of Transferred Institutions - Health	1,145,179.00	0.00
				250500602	Blood Bank	106,319.00	0.00
				250500700	Programmes/Expenditures of Transferred Institutions - Ayurveda	33,090.00	0.00
				250500800	Programmes/Expenditures of Transferred Institutions - Homeopathy	1,517,295.00	0.00
				250500900	Programmes/Expenditures of Transferred Institutions - Education	603,764.00	0.00
				250500901	Scholarships and Incentives	6,041,280.00	0.00

250500902	Mid day meals to primary school pupils	9,736,321.00	0.00
250501609	Wells and water supply	263,855.00	0.00
250600200	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	417,125.00	0.00
250600400	Programmes/Expenditures of Transferred Functions/ Schemes - Unemployment Allowance Scheme	1,458,600.00	0.00
250600500	Programmes/Expenditures of Transferred Functions/ Schemes - Widow Pension	3,376,964.00	0.00
250600600	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	349,422.00	0.00
250600700	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disabled/ Mentally Retarded	2,669,848.00	0.00
250600900	Programmes/Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	290,000.00	0.00
250601100	Programmes/Expenditures of Transferred Functions/ Schemes - Old Age Pension	3,909,695.00	0.00
		349,922,731.09	0.00
	Non Operating Payments :		
160100209	Fund for Transferred Institutions - Education	23,552.00	0.00
260100000	Grants	41,522,535.00	0.00
260100200	Financial assistance to Schools	300.00	0.00
260100400	Financial assistance to Medical Institutions	387,548.00	0.00
260200200	Contribution to other Funds	73,114.00	0.00
271000000	Miscellaneous Expenses	319,144.00	0.00
280500100	Prior Period Expenses - Tax Remission & Refund - Property Tax (General)	288,799.00	0.00
280500600	Prior Period Expenses - Tax Remission & Refund - Profession Tax - Institutions/ Professionals/ Traders	4,717.00	0.00
280600199	Prior Period Expense - Remission & Refund - Other User Charges	1,000.00	0.00
280600300	Prior Period Expense - Remission & Refund - Rent from Municipal Properties	3,900.00	0.00

280800000	Other Expenses	49,106.00	0.00
280800100	Prior Period - Establishment Expenses	1,568,915.00	0.00
280800700	Prior Period - Miscellaneous Expenses	330,304.00	0.00
340100100	Earnest Money Deposit	37,000.00	0.00
340100300	Retention Money	409,326.00	0.00
340100301	Contractor's Retention Money - Municipal Fund	50,000.00	0.00
340100302	Contractor's Retention Money - Specific Grants	778,199.00	0.00
350100000	Creditors	130,737,431.00	0.00
350100101	Suppliers Control Account - Municipal Fund	17,058,430.00	0.00
350100301	Contractors Control Account - Municipal Fund	127,047,593.00	0.00
350100302	Contractors Control Account - Specific Grants	37,481,798.00	0.00
350110200	Net Salary Payable	119,336,214.00	0.00
350110400	Provident Fund Payable	363,497.00	0.00
350110500	Pension and Gratuity Payable	3,933,493.00	0.00
350110600	Contribution to Central Pension Fund Payable	31,559,642.00	0.00
350110800	Leave Salary Payable	1,250.00	0.00
350119900	Other Employee Liabilities Payable	288,916.00	0.00
350200100	Recoveries Payable - Employees	170,510.00	0.00
350200101	Recoveries Payable - Subscription to Provident Fund for Regular employees	13,655,196.00	0.00
350200103	Recoveries Payable - Loan Recovery	828,213.00	0.00
350200104	Recoveries Payable - Insurance Premium	6,180,102.00	0.00
350200105	Recoveries Payable - Court Attachments	113,143.00	0.00
350200106	Recoveries Payable - Co-operative Recovery	15,300,312.00	0.00
350200107	Recoveries Payable - KSFE Recovery	256,910.00	0.00
350200108	Recoveries Payable - Dues to other LSGIs	176,128.00	0.00
350200109	Recoveries Payable - Income Tax Deducted at Source - Salaries	95,868.00	0.00
350200199	Recoveries Payable - Other Recoveries from Employees	49,162.00	0.00

350200201	Recoveries Payable - Income Tax Deducted at Source - Municipal Fund	7,503,956.00	0.00
350200202	Recoveries Payable - Income Tax Deducted at Source - Specific Grants	920,687.00	0.00
350200209	Recoveries Payable - Value Added Tax - Municipal Fund	7,013,252.00	0.00
350200210	Recoveries Payable - Value Added Tax - Specific Grants	1,154,501.00	0.00
350200214	Recoveries Payable - Kerala Construction Workers Welfare Fund - Municipal Fund	2,931,483.00	0.00
350200215	Recoveries Payable - Kerala Construction Workers Welfare Fund - Specific Grants	407,906.00	0.00
350309900	Others payable	319,531.00	0.00
350400101	Refunds payable - Property Tax	6,204.00	0.00
350400300	Refund Payable - Fees	800.00	0.00
350400401	Refund Payable - Rent from Civic Amenities	2,846.00	0.00
350400405	Refund Payable - Other rents	6,650.00	0.00
350409901	Refund Payable - Deposit Works	136,770.00	0.00
410100100	Land - Municipality	160,746,365.00	0.00
410300400	Bridges	300,000.00	0.00
410310200	Drainage	1,620,000.00	0.00
410330000	Public Lighting	569,534.00	0.00
410330100	Lamp Posts	2,289,240.00	0.00
410330200	Transformers	991,900.00	0.00
410400100	Plant & Machinery - Municipality	520,169.00	0.00
410400200	Plant & Machinery - Transferred Institutions	637,776.00	0.00
410500101	Cars	2,111,530.00	0.00
410500104	Trucks	2,160,000.00	0.00
410500199	Other Vehicles	500,000.00	0.00
410600100	Office & Other Equipments - Municipality	66,250.00	0.00
410600102	Computers, Printers & Peripherals	415,626.00	0.00
410600103	Photocopiers	66,900.00	0.00
410600104	Refrigerators	12,790.00	0.00

410700100	Furniture, Fixtures, Fittings & Electrical Appliances - Municipality	318,370.00	0.00
410700102	Furniture & Fixture - Cupboards	49,500.00	0.00
410700200	Furniture, Fixtures, Fittings & Electrical Appliances - Transferred Institutions	164,600.00	0.00
410800200	Other Fixed Assets - Transferred Institutions	849,945.00	0.00
412010000	Capital Work In Progress - Municipal Fund	37,973.00	0.00
412100200	Capital Work In Progress - JNNURM Grant	44,233,092.00	0.00
430100200	Purchase of Material - Stores	8,414,640.00	0.00
460100400	Festival Advance to Employees	1,284,600.00	0.00
460100500	Standing Advance	1,485.00	0.00
460100700	Miscellaneous Advance	12,320,619.00	0.00
460500201	Advance to Implementing Agencies - Municipal Fund	25,500,000.00	0.00
460600000	Deposits with external Agencies	4,330.00	0.00
460600100	Electricity Deposits	833,028.00	0.00
		837,906,115.00	0.00
	Closing Balance:		
450100000	Cash	9,056.00	0.00
450210100	Syndicate Bank - A/c No. 43003050000013	39,639,952.95	-39,452,045.58
450210200	SBT Mattanchery - A/c No. 24030	17,952,086.33	26,562,638.00
450210400	SBT Ernakulam - A/c No. 57030066418	14,340.00	14,340.00
450210500	SBT Broadway - A/c No. 57030067897	31,316,391.65	9,158,767.37
450210600	Andhra Bank-A/c No. SB/01/00001058	875.50	875.50
450210700	SBI Broadway - A/c No. 4432	54,801.98	54,801.98
450210800	Central Bank of India (PAM, UPAD West Zone)	1,952,664.00	4,247,877.00
450210900	Syndicate Bank (SJSRY, UPAD - East Zone)	14,414,629.72	10,267,399.94
450211000	Vijaya Bank (SJSRY, UPAD West Zone)	12,590,169.00	11,206,839.00
450211100	Union Bank of India (VAMBAY, UPAD East Zone)	12,902,731.00	9,023,461.00
450211200	Central Bank of India (VAMBAY-UPAD West Zone)	9,272,463.00	940,610.00

450211300	Syndicate Bank - A/c No. 43001010000803	3,000.00	0.00
450211400	SBT Broadway, Ekm - A/c No. 67039697022 (KSUDP)	2,569,787.00	0.00
450211500	SBT Broadway, Ekm - A/c No. 67042773021 (JNNURM-SWM)	6,299,603.00	0.00
450211600	Syndicate Bank, Shanmughapuram road, Ekm - A/c No. 43002210016343 (JNNURM-BSUP)	17,544,081.00	0.00
450211700	Syndicate Bank, Shanmughapuram Road, Ekm - A/c No. 43002210016102 (JNNURM-Surface water drainage)	8,800,836.00	0.00
450211800	Syndicate Bank, Shanmughapuram Road, Ekm - A/c No. 43002210016160 (JNNURM - Sewerage)	8,750,000.00	0.00
450211900	Syndicate Bank, Shanmughapuram road, Ekm - A/c No. 43002210016097 (JNNURM-Water Supply)	3,750,000.00	0.00
450220100	UTI - A/c No. 081010200017860	4,511,276.00	37,060,748.00
450220200	South Indian Bank - A/c No. 4045	2,808.84	2,808.84
450220300	Union Bank of India - A/c No. 40278	25,859.00	25,859.00
450220400	AXIS (UTI) BANK - A/c No. 081010200022428	4,946,176.00	0.00
450250100	District Treasury - A/c No. 8448-00-102-96(01)	8,413,186.00	18,568,330.00
450250200	District Treasury - A/c No. SPL TSB 5449	66,966,963.00	0.00
450250300	District Treasury - A/c No. 8448-00-102-95(01) - Maintenance Grant	23,143,759.00	12,220,605.00
450250400	District Treasury - A/c No. 8448-00-102-94 (01) - Plan Fund	38,005,787.00	47,437,467.00
450250500	District Treasury (B - Fund)	515,556.00	0.00
450250600	District Treasury (Pension - Grant)	15,152,806.00	557,772.00
		349,521,644.97	147,899,154.05
	GRAND TOTAL	1,537,350,491.06	147,899,154.05

Accounts Officer

Secretary

KOZHIKODE

KOZHIKODE CORPORATION

Balance Sheet as on : 31-Mar-2008

Code No.	Description of Items	Schedule No.	Current Year Amount	Previous Year Amount
	<u>LIABILITIES</u>			
	Reserve and Surplus			
310000000	Municipal (General) Fund	B-1	352,507,760.53	228,374,124.22
	Total - Reserve and Surplus		352,507,760.53	228,374,124.22
320000000	Grants & Contributions for Specific Purposes	B-4	117,809,757.00	21,058,555.00
	Loans			
330000000	Secured Loans	B-5	7,563,163.00	46,044,503.00
331000000	Unsecured Loans	B-6	5,183.00	68,980.00
	Total - Loans		7,568,346.00	46,113,483.00
	Current Liabilities and Provisions			
360000000	Provisions	B-10	3,091,950.00	1,869,893.00
340000000	Deposits Received	B-7	58,049,263.00	55,247,703.00
350000000	Other Liabilities (Sundry Creditors)	B-9	18,684,021.52	4,500,900.00
	Total - Current Liabilities and Provisions		79,825,234.52	61,618,496.00
	Total - LIABILITIES		557,711,098.05	357,164,658.22
	<u>ASSETS</u>			
	Fixed Asset			
	Accumulated Depreciation		-258,215,533.00	-257,760,058.00
410000000	Fixed Assets	B-11	282,321,871.00	257,764,910.00
412000000	Capital Work in Progress		7,384,485.00	0.00
	Total - Fixed Asset		31,490,823.00	4,852.00
	Investments			
420000000	Investments - General Funds	B-12	6,124,014.00	7,904,030.00
	Total - Investments		6,124,014.00	7,904,030.00
	Current Assets, Loans and Advances			
430000000	Stock in Hand (Inventories)	B-14	11,753,290.00	3,045,546.00
431000000	Sundry Debtors (Receivables)	B-15	228,885,585.56	187,326,737.00
450000000	Cash and Bank Balances	B-17	168,013,211.27	116,859,103.00
460000000	Loans, Advances and Deposits	B-18	111,444,174.22	42,024,390.22
	Total - Current Assets, Loans and Advances		520,096,261.05	349,255,776.22

Schedule B-1

Municipal (General) Fund

Code No.	Particulars	Opening Balance as per the last account	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
31000000	Municipal (General Funds)	0.00	0.00	0.00	0.00	0.00
31010000	Municipal Fund	0.00	36,422,278.00	36,422,278.00	36,422,278.00	0.00
310100100	General Fund	228,374,124.22	0.00	228,374,124.22	0.00	228,374,124.22
310900000	Excess of Income over Expenditure	0.00	554,782,227.31	554,782,227.31	430,648,591.00	124,133,636.31
		228,374,124.22	591,204,505.31	819,578,629.53	467,070,869.00	352,507,760.53

Schedule B-2

Earmarked Funds

Code No.	Particulars	Opening Balance as per the last account	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
311700000	Pension Fund for Contingent Staff	0.00	18,254,212.00	18,254,212.00	18,254,212.00	0.00
		0.00	18,254,212.00	18,254,212.00	18,254,212.00	0.00

Schedule B-4

Grants & Contributions for Specific Purposes

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
320000000	Grants, Contribution for Specific Purposes	19,932,185.00	123,276.00
320100000	Central Government	2,060,000.00	0.00
320200101	Development Fund - General - Capital	94,985,982.00	20,935,279.00
320200205	Fund for Transferred Institutions - Social Welfare - Capital	631,590.00	0.00
320800000	Others	0.00	0.00
320801000	Beneficiary Contributions	200,000.00	0.00
	Total - Grants & Contributions for Specific P	117,809,757.00	21,058,555.00

Schedule B-5

Secured Loans

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
330500201	Loan from K.U.R.D.F.C	-3,186,837.00	18,161,942.00
330500202	Loan from HUDCO	10,750,000.00	27,882,561.00
	Total - Secured Loans	7,563,163.00	46,044,503.00

Schedule B-6

Unsecured Loans

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
331200000	Loans from State Government	5,183.00	68,980.00
	Total - Unsecured Loans	5,183.00	68,980.00

Schedule B-7

Deposits Received

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
340000000	Deposits Received	55,268,789.00	55,227,703.00
340100000	Deposits Received From Suppliers/Contractors	35,000.00	0.00
340100200	Security Deposit	97,500.00	0.00
340200100	Rent Deposit	347,540.00	0.00
340200200	Auction Deposit	0.00	20,000.00
340800000	Deposit Recived From Others	2,300,434.00	0.00
	Total - Deposits Received	58,049,263.00	55,247,703.00

Schedule B-9

Other Liabilities (Sundry Creditors)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
350000000	Other Liabilities	0.00	0.00
350100000	Creditors	3,050,665.00	0.00
350100100	Suppliers Control Account	0.00	0.00
350100101	Suppliers Control Account - Municipal Fund	0.00	0.00
350100104	Supplier Control Account - Scheme expenditure	0.00	0.00
350100200	Supplier's Advance Control Account	0.00	0.00
350100300	Contractors Control Account	0.00	0.00
350100301	Contractors Control Account - Municipal Fund	4,420,935.00	0.00
350100302	Contractors Control Account - Specific Grants	188,063.00	0.00
350100303	Contractors Control Account - Special Fund	662,172.00	0.00
350100304	Contractors Control Account - Scheme expenditure	1,976,225.00	0.00
350110000	Employee Liabilities	423,520.00	8,984,980.00
350110100	Gross Salary Payable	0.00	0.00
350110200	Net Salary Payable	10,291,012.00	0.00
350110400	Provident Fund Payable	1,432,764.00	0.00
350110500	Pension and Gratuity Payable	0.00	0.00

350110600	Contribution to Central Pension Fund Payable	-18,582,618.00	-18,954,700.00
350110800	Leave Salary Payable	0.00	0.00
350119900	Other Employee Liabilities Payable	27,998.00	0.00
350200100	Recoveries Payable - Employees	4,676.00	0.00
350200101	Recoveries Payable - Subscription to Provident Fund for Regular employees	1,393,135.00	682,818.00
350200102	Recoveries Payable - Subscription to Provident Fund for Employees on Deputation	358,266.00	0.00
350200103	Recoveries Payable - Loan Recovery	1,330,209.00	2,314,958.00
350200104	Recoveries Payable - Insurance Premium	2,077,188.00	832,021.00
350200105	Recoveries Payable - Court Attachments	6,500.00	0.00
350200106	Recoveries Payable - Co-operative Recovery	4,000.00	0.00
350200107	Recoveries Payable - KSFE Recovery	140,757.00	0.00
350200108	Recoveries Payable - Dues to other LSGIs	281,870.00	0.00
350200109	Recoveries Payable - Income Tax Deducted at Source - Salaries	-18,333.00	0.00
350200110	Recoveries Payable - Profession Tax	17,950.00	0.00
350200199	Recoveries Payable - Other Recoveries from Employees	152,474.00	0.00
350200201	Recoveries Payable - Income Tax Deducted at Source - Municipal Fund	1,219,541.00	1,092,072.00
350200202	Recoveries Payable - Income Tax Deducted at Source - Specific Grants	0.00	0.00
350200203	Recoveries Payable - Income Tax Deducted at Source - Special Funds	46,330.00	0.00
350200204	Recoveries Payable - Income Tax Deducted at Source - Scheme Expenditure	28,314.00	0.00
350200209	Recoveries Payable - Value Added Tax - Municipal Fund	361,095.00	0.00
350200210	Recoveries Payable - Value Added Tax - Specific Grants	0.00	0.00
350200211	Recoveries Payable - Value Added Tax - Special Funds	60,322.00	0.00
350200214	Recoveries Payable - Kerala Construction Workers Welfare Fund - Municipal Fund	645,470.00	532,417.00
350200215	Recoveries Payable - Kerala Construction Workers Welfare Fund - Specific Grants	9,055.00	0.00
350200216	Recoveries Payable - Kerala Construction Workers Welfare Fund- Special Funds	19,508.00	0.00
350209900	Recoveries Payable - Other Recoveries	0.00	0.00
350300000	Government Dues Payable	0.00	0.00
350300100	Library Cess Payable	3,791,087.79	4,766,450.00
350300300	Court attachments	1,750.00	0.00
350300400	VAT payable	1,209,733.22	1,381,884.00
350309900	Others payable	1,548,289.51	2,867,080.00
350400101	Refunds payable - Property Tax	0.00	0.00

350400102	Refund Payable - Profession Tax	0.00	0.00
350400199	Refund Payable - Other Taxes	1,149.00	920.00
350410301	Advance Collection of Revenues - License Fees	99,949.00	0.00
350410400	Advance Collection of Revenues - Rent from Municipal Properties	3,000.00	0.00
350800000	Others	0.00	0.00
	Total - Other Liabilities (Sundry Creditors)	18,684,021.52	4,500,900.00

Schedule B-10

Provisions

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
360100000	Provisions for Expenses	3,091,950.00	1,869,893.00
360100300	Provisions for Expenses -Others	0.00	0.00
	Total - Provisions	3,091,950.00	1,869,893.00

Schedule B-11

Fixed Assets

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
410100100	Land - Municipality	18,186,601.00	204.00
410200100	Buildings - Municipality	140,723,937.00	140,723,937.00
410300000	Roads & Bridges	93,448,964.00	93,309,333.00
410300500	Culverts	1,671,461.00	1,671,461.00
410310200	Drainage	353,151.00	0.00
410320500	Distribution & Regulation System	2,450,737.00	2,450,737.00
410330100	Lamp Posts	152,528.00	0.00
410500000	Vehicles	91,000.00	0.00
410500100	Vehicles - Municipality	20,585,878.00	19,609,238.00
410500199	Other Vehicles	1,619,910.00	0.00
410600100	Office & Other Equipments - Municipality	85,423.00	0.00
410600101	Air Conditioners	261,868.00	0.00
410600102	Computers, Printers & Peripherals	476,090.00	0.00
410600103	Photocopiers	76,015.00	0.00

410700100	Furniture, Fixtures, Fittings & Electrical Appliances - Municipality	255,396.00	0.00
410700103	Furniture & Fixture - Chairs	315,412.00	0.00
410700199	Other Fittings & Electrical Appliances	1,567,500.00	0.00
	Total - Fixed Assets	282,321,871.00	257,764,910.00

Schedule B-12

Investments - General Funds

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
420500000	Equity Shares	166,030.00	166,030.00
420800100	Fixed Deposits	5,957,984.00	7,738,000.00
	Total - Investments - General Funds	6,124,014.00	7,904,030.00

Schedule B-14

Stock in Hand (Inventories)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
430100000	Stores	148,059.00	0.00
430100200	Purchase of Material - Stores	3,899,629.00	2,842,236.00
430100300	Closing Stock - Stores	203,310.00	203,310.00
430200200	Purchase of Material - Loose Tools	463,899.00	0.00
430800200	Purchase of Material - Others	7,038,393.00	0.00
	Total - Stock in Hand (Inventories)	11,753,290.00	3,045,546.00

Schedule B-15

Sundry Debtors (Receivables)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
431000000	Sundry Debtors (Receivables)	0.00	0.00
431100100	Receivables for Property Taxes (Current)	14,722,912.62	0.00
431100200	Receivables for Property Taxes (Arrears)	72,641,837.30	90,060,043.00

431190101	Receivables for Profession Tax - Institutions/ Professionals/ Traders (Current)	14,160,830.24	0.00
431190102	Receivables for Profession Tax - Institutions/ Professionals/ Traders (Arrears)	44,109,787.54	47,797,500.00
431300201	Receivable for License Fees (Current)	-18,100.00	0.00
431300202	Receivable for License Fees (Arrears)	0.00	153,264.00
431400100	Rent Receivable from Municipal properties	47,000,554.37	49,315,930.00
431409900	Other Receivable	72,871.00	0.00
431409901	Other Receivable (Current)	15,779,349.00	0.00
431409902	Other Receivable (Arrears)	21,330,486.00	0.00
431800100	Receivables Control Account - Property Taxes	5,108.00	0.00
431800200	Receivables Control Account - Profession Taxes - Institutions/ Professionals/ Traders	35,222.00	0.00
431800600	Receivables Control Accounts - Rent from Municipal Properties	0.00	0.00
431910000	State Govt Cesses/ levies in Property Taxes - Control account	-955,272.51	0.00
	Total - Sundry Debtors (Receivables)	228,885,585.56	187,326,737.00

Schedule B-17

Cash and Bank Balances

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
450100000	Cash	8,106,499.20	8,280,977.00
450210100	SBT-Own Fund A/c No. 57023867271	31,395,544.07	42,960,131.00
450210200	PNB SWM A/c No 0100069547	3,181,661.00	5,524,228.00
450210300	SBI -SSA- A/c No. 3004345692	2,079,526.00	1,957.00
450210400	SBT Escro A/c No.57023868479	0.00	205,580.00
450210500	SBT -Escro- A/c No.57023868810	0.00	2,001,939.00
450210600	Synd Bank A/c No.2995 Central Market (Escro)	34,652.00	34,652.00
450210700	Vijaya Bank -1285	0.00	12,385.00
450210800	SBT NSAP 57023898062	522,759.00	462,881.00
450210900	Punjab National Bank - IHSDP A/C No:2100110355	18,408,383.00	5,000.00
450211000	SBT A/c No: 67039581131 [KSUDP]	18,962,425.00	0.00
450250100	TPA - Reglr- Pension A/c No.98	739,811.00	2,295,934.00
450250200	TPA-Contgt- Pension- A/c No.133	1,372,568.00	1,787,822.00
450250300	PD-1	2,133,854.00	15,843,854.00
450250400	MCFA-1	15,767,691.00	16,381,779.00

450250500	MCFA-2	44,124,230.00	20,935,279.00
450250600	MCFA-3	19,932,185.00	123,276.00
450250700	TPA-137 PF	1,251,423.00	1,429.00
	Total - Cash and Bank Balances	168,013,211.27	116,859,103.00

Schedule B-18

Loans, Advances and Deposits

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
460100000	Loans and advances to employees	-15,868.00	0.00
460100100	Housing Loan to Employees	4,680,231.00	5,654,557.00
460100200	Vehicle Loan to Employees	227,350.00	266,700.00
460100400	Festival Advance to Employees	190,620.00	0.00
460100500	Standing Advance	1,478,064.00	1,633,322.00
460100600	Advance for Projects	2,904,000.00	0.00
460100700	Miscellaneous Advance	82,615,168.00	34,443,654.00
460300000	Loans to Others	1,000.00	0.00
460400201	Advance to Contractors - Advance paid - Municipal Fund	89,655.00	0.00
460500000	Advance to others	16,512,153.00	0.00
460500200	Advance to Implementing Agencies	0.00	0.00
460500201	Advance to Implementing Agencies - Municipal Fund	500,000.00	0.00
460500301	Advance to Projects - Municipal Fund	50,000.00	0.00
460509900	Other Advances	988,817.00	0.00
460509901	Other Advances - Municipal Funds	1,025,678.00	0.00
460600000	Deposits with external Agencies	78,529.00	0.00
460600100	Electricity Deposits	118,777.22	26,157.22
	Total - Loans, Advances and Deposits	111,444,174.22	42,024,390.22

KOZHIKODE CORPORATION

Income and Expenditure Statement for the period from 01-Apr-2007 to 31-Mar-2008

Code No.	Item/Head of Account	Schedule No.	Current Year Amount	Previous Year Amount (Rs.)
	INCOME			
110000000	Tax Revenue	I-1	177,035,180.30	0.00
120000000	Assigned Revenues and Compensation	I-2	125.00	0.00
130000000	Rental Income from Municipal Properties	I-3	51,862,028.00	0.00
140000000	Fees & User Charges - Income Head Wise	I-4(b)	23,126,874.44	0.00
150000000	Sale & Hire Charges - Income Head Wise	I-5(b)	356,721.00	0.00
160000000	Revenue Grants, Contribution & Subsidies	I-6	296,686,339.00	0.00
170000000	Income from Investments - General Fund	I-7	652,247.00	0.00
171000000	Interest Earned	I-8	187,318.00	0.00
180000000	Other Income	I-9	4,875,394.57	0.00
A	Total - INCOME		554,782,227.31	0.00
	EXPENDITURE			
	Depreciation		455,475.00	0.00
210000000	Establishment Expenditures - Expenditure Head Wise	I-10(b)	191,357,451.00	0.00
220000000	Administrative Expenditures - Expenditure Head Wise	I-11(b)	9,530,947.00	0.00
230000000	Operations & Maintenance Expenditures - Expenditure Head Wise	I-12(b)	108,461,869.00	0.00
240000000	Interest & Finance Charges	I-13	8,529,400.00	0.00
250000000	Programme Expenditures	I-14	103,593,633.00	0.00
260000000	Revenue Grants, Contributions & Subsidies	I-15	1,775,159.00	0.00
271000000	Miscellaneous Expenditures	I-17	4,718,515.00	0.00
B	Total - EXPENDITURE		428,422,449.00	0.00
A-B	Gross surplus/deficit of income over expenditure before Prior Period Items		126,359,778.31	0.00
280000000	Prior Period Items (Net)	I-18	-2,226,142.00	0.00
	Gross surplus/deficit of income over expenditure after Prior Period Items		124,133,636.31	0.00
290000000	Transfer to Reserve Funds		0.00	0.00
	Net Balance being surplus/deficit carried over to Municipal Fund		124,133,636.31	0.00

Schedule I-1 Tax Revenue

Code	Particulars	Current Year Amount (Rc)	Previous Year Amount (Rc)
110010100	Property Tax - Service Charges	90,068,612.70	0.00
110100100	Profession Tax - Institutions/ Professionals/ Traders	43,808,070.00	0.00
110100200	Profession Tax - Employees	14,414,824.00	0.00
110110000	Advertisement Tax	2,012,117.00	0.00
110150000	Theatre/Show Tax	16,987.00	0.00
110150100	Surcharge on Theatre/ Show Tax	1,290.00	0.00
110160000	Entertainment Tax	26,432,145.60	0.00
110160100	Additional Entertainment Tax	634.00	0.00
110800100	Tax on Timber	280,500.00	0.00
	Total - Tax Revenue	177,035,180.30	0.00

Schedule I-2 Assigned Revenues and Compensation

Code	Particulars	Current Year Amount (Rc)	Previous Year Amount (Rc)
120100100	Duty on Transfer of Property	125.00	0.00
	Total - Assigned Revenues and Compensation	125.00	0.00

Schedule I-3 Rental Income from Municipal Properties

Code	Particulars	Current Year Amount (Rc)	Previous Year Amount (Rc)
130100100	Rent from Markets	119,289.00	0.00
130100200	Rent from Town Hall	1,940,431.00	0.00
130100600	Rent from Lorry, Taxi, Auto & Other Vehicle Stands	12,250.00	0.00
130100800	Rent from Shopping Complex	49,654,429.00	0.00
130101000	Rent from Agricultural Trees	4,550.00	0.00
130101100	Rent from Conference Hall	17,500.00	0.00
130200100	Rent from Staff Quarters	45,630.00	0.00
130400000	Rent from Lease of Lands	67,949.00	0.00
	Total - Rental Income from Municipal Properties	51,862,028.00	0.00

Schedule I-4(b) Fees & User Charges - Income Head Wise

Code	Particulars	Current Year Amount (Rs)	Previous Year Amount (Rs)
140110100	License Fees for Dangerous & Offensive Trades	5,475,690.00	0.00
140110200	License Fees for Lodge	73,015.00	0.00
140110300	License Fees under P.P.R ACT	17,274.00	0.00
140110400	License Fees under Cinema Regulation Act	13,020.00	0.00
140110500	License Fees under PFA Act	660.00	0.00
140119900	Other Licensing Fees	653,333.50	0.00
140120100	Fees for Construction of Buildings	8,038,010.00	0.00
140120200	Fees for Installation of Machinery	100.00	0.00
140120300	Fees for Construction of Factory	137.00	0.00
140130100	Fees for Birth & Death Certificate	751,522.00	0.00
140130200	Fees for Delayed Registration - Birth & Death Certificate	119,698.00	0.00
140200100	Penalties	864,635.00	0.00
140200300	Fines	5,528,823.04	0.00
140200400	Fines imposed by court (including P.F.A)	6,563.90	0.00
140200500	Fines imposed by Municipal and other laws	8,015.00	0.00
140400100	Fees for removal of Encroachment	14,500.00	0.00
140500602	Electricity Reconnection Charges	100.00	0.00
140501100	Bus Stand Fees	454,776.00	0.00
140501400	Receipts on account of cost services rendered	8,650.00	0.00
140700000	Service/ Administrative Charges	2,930.00	0.00
140700100	Road Cutting Charges	1,090,376.00	0.00
140800000	Other Charges	5,046.00	0.00
	Total - Fees & User Charges - Income Head Wise	23,126,874.44	0.00

Schedule I-5(b) Sale & Hire Charges - Income Head Wise

Code	Particulars	Current Year Amount (Rs)	Previous Year Amount (Rs)
150100300	Sale of Usufructs	5,487.00	0.00
150110100	Sale of Forms	67,334.00	0.00
150110101	Sale of Tender Forms	4,500.00	0.00
150120200	Sale of scrap	279,400.00	0.00
	Total - Sale & Hire Charges - Income Head Wise	356,721.00	0.00

Schedule I-6 Revenue Grants, Contribution & Subsidies

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
160000000	Revenue Grants, Contributions & Compensations	680,235.00	0.00
160100000	Revenue Grant	4,000,000.00	0.00
160100101	Development Fund - General	84,781,679.00	0.00
160100205	Fund for Transferred Institutions - Social Welfare	1,091,428.00	0.00
160100207	Fund for Transferred Institutions - Ayurveda	4,800.00	0.00
160100209	Fund for Transferred Institutions - Education	4,982,134.00	0.00
160100301	Fund for Transferred Functions/ Schemes - Employment	1,650.00	0.00
160100302	Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	2,957,912.00	0.00
160100303	Fund for Transferred Functions/ Schemes - Unemployment Wages	6,598,680.00	0.00
160100305	Fund for Transferred Functions/ Schemes - Widow Pension	4,884,307.00	0.00
160100306	Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	2,062,253.00	0.00
160100307	Fund for Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disabled/ Mentally Retarded	3,890,629.00	0.00
160100309	Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	340,000.00	0.00
160100310	Fund for Transferred Functions/ Schemes - Financial Help for Intercaste Marriages	10,940.00	0.00
160100311	Fund for Transferred Functions/ Schemes - Old Age Pension	4,896,931.00	0.00
160100401	Maintenance Fund - Road Assets	20,475,337.00	0.00
160100402	Maintenance Fund - Non-Road Assets	8,502,054.00	0.00
160100500	General Purpose Fund	77,413,700.00	0.00
160100600	Grant under KSUDP	38,300,000.00	0.00
160100900	Grant under IHSDP	18,463,000.00	0.00
160101000	Grant under SJSRY	3,882,000.00	0.00
160101100	Special Grants	6,586,709.00	0.00
160109900	Other Revenue Grants	1,879,961.00	0.00
	Total - Revenue Grants, Contribution & Subsidies	296,686,339.00	0.00

Schedule I-7 Income from Investments - General Fund

Code	Particulars	Current Year Amount (R€)	Previous Year Amount (R€)
170100000	Interest	98,557.00	0.00
170100100	Interest on Fixed Deposits	354,373.00	0.00
170200000	Dividend	20,000.00	0.00
170300000	Income from projects taken up on commercial basis	20,475.00	0.00
170800000	Others	158,842.00	0.00
	Total - Income from Investments - General Fund	652,247.00	0.00

Schedule I-8 Interest Earned

Code	Particulars	Current Year Amount (R€)	Previous Year Amount (R€)
171000000	Interest Earned	83,978.00	0.00
171100000	Interest from Bank Accounts	103,340.00	0.00
	Total - Interest Earned	187,318.00	0.00

Schedule I-9 Other Income

Code	Particulars	Current Year Amount (R€)	Previous Year Amount (R€)
180000000	Other Income	1,438,317.50	0.00
180100000	Deposits Forfeited	203,000.00	0.00
180400000	Recovery from Employees	121,945.00	0.00
180800000	Miscellaneous Income	1,107,146.04	0.00
180809900	Miscellaneous Receipts	1,860,336.03	0.00
180900200	Contribution from other Funds	144,650.00	0.00
	Total - Other Income	4,875,394.57	0.00

Schedule I-10(b) Establishment Expenditures - Expenditure Head Wise

Code	Particulars	Current Year Amount (Rs)	Previous Year Amount (Rs)
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210100101	Salaries -Secretary	297,831.00	0.00
210100102	Salaries - Municipal Engineer	183,940.00	0.00
210100103	Salaries - Health Officer	33,928.00	0.00
210100104	Salaries - Permanent Staff	58,071,902.00	0.00
210100105	Salaries - Temporary Staff	726,775.00	0.00
210100106	Salaries - Contingent Staff	78,096,737.00	0.00
210100200	Wages	4,612,187.00	0.00
210200100	Travelling Allowances	64,758.00	0.00
210200101	Travelling Allowances - Secretary	73,549.00	0.00
210200102	Travelling Allowances - Municipal Engineer	11,624.00	0.00
210200103	Travelling Allowances - Health Officer	4,776.00	0.00
210200104	Travelling Allowances - Permanent Staff	254,420.00	0.00
210200200	Other allowances	48,279.00	0.00
210200202	Other allowances - Municipal Engineer	1,000.00	0.00
210200203	Other allowances - Health Officer	1,000.00	0.00
210200204	Other allowances - Permanent Staff	932,453.00	0.00
210200205	Other allowances - Temporary Staff	31,600.00	0.00
210200206	Other allowances - Contingent Staff	1,368,425.00	0.00
210200300	Monthly Honorarium and Sitting Allowance	48,000.00	0.00
210200301	Monthly Honorarium and Sitting Allowance - Chairperson	282,200.00	0.00
210200302	Monthly Honorarium and Sitting Allowance - Deputy Chairperson	18,224.00	0.00
210200303	Monthly Honorarium and Sitting Allowance - Standing Committee Chairman	95,025.00	0.00
210200304	Monthly Honorarium and Sitting Allowance - Councillors	1,136,361.00	0.00
210200400	Other Benefits and Allowances	82,889.00	0.00
210200401	Uniforms	1,032,995.00	0.00
210200402	Training Expenses	133,272.00	0.00
210200499	Other Benefits and Allowances	12,276.00	0.00
210300000	Pension Contribution	759,694.00	0.00
210300100	Contribution to Pension Fund - Regular employees	813,464.00	0.00
210300101	Contribution to Pension Fund - Regular employees - Secretary	3,012.00	0.00
210300102	Contribution to Pension Fund - Regular employees - Municipal Engineer	65,996.00	0.00
210300103	Contribution to Pension Fund - Regular employees - Health Officer	282,402.00	0.00
210300104	Contribution to Pension Fund - Regular employees - Permanent Staff	6,540,017.00	0.00
210300105	Contribution to Pension Fund - Regular employees - Temporary Staff	49,633.00	0.00
210300200	Contribution to Pension Fund - Contingent Staff	31,037,928.00	0.00

210300300	Contribution to Pension Fund - Employees on deputation	642.00	0.00
210400100	Leave Encashment	2,986,791.00	0.00
210500100	Remuneration	146,316.00	0.00
210100100	Salaries	1,015,130.00	0.00
	Total - Establishment Expenditures - Expenditure Head Wise	191,357,451.00	0.00

Schedule I-11(b) Administrative Expenditures - Expenditure Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
220000000	Administrative Expenses	110,607.00	0.00
220100000	Rent, Rates and Taxes	2,000.00	0.00
220100101	Rent of Buildings	123,073.00	0.00
220100201	Land Revenue	42,252.00	0.00
220100300	Taxes	813,291.00	0.00
220100301	Income Tax	56,778.00	0.00
220100302	Value Added Tax	10,934.00	0.00
220100399	Other Taxes/ Duties	68,342.00	0.00
220110200	Water Charges	1,488,769.00	0.00
220119900	Other Office Maintenance Expenses	12,500.00	0.00
220120000	Communication Expenses	5,419.00	0.00
220120200	Postage Expenses	553,995.00	0.00
220129900	Miscellaneous Communication Expenses	90,374.00	0.00
220200000	Books & Periodicals	7,311.00	0.00
220210000	Printing & Stationery	1,976,571.00	0.00
220300100	Travelling Expense of Chairperson, Deputy Chairperson, Chairmen and Councillors	136,339.00	0.00
220400000	Insurance	466,545.00	0.00
220510000	Legal Expenses	32,953.00	0.00
220510100	Law Charges	711,137.00	0.00
220600000	Advertisement & Publicity	503,879.00	0.00
220600100	Newspaper Advertisement Charges	386,470.00	0.00
220800200	Festival Expenses	88,962.00	0.00
220809900	Miscellaneous Administration Expenses	915,936.00	0.00
220120100	Telephone Expenses	926,510.00	0.00
	Total - Administrative Expenditures - Expenditure Head Wise	9,530,947.00	0.00

Schedule I-12(b) Operations & Maintenance Expenditures - Expenditure Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
230100100	Electricity Charges	3,795,099.00	0.00
230100101	Electricity Charges for Street Lights	11,102,806.00	0.00
230100200	Diesel, Petrol & Gas	8,817,466.00	0.00
230200000	Bulk Purchases	23,767.00	0.00
230300000	Consumption of Stores	1,871,934.00	0.00
230300100	Consumption of Stores - Medicines	259,295.00	0.00
230309900	Consumption of Stores - Other Stores	240,359.00	0.00
230400100	Vehicle Hire Charges	88,000.00	0.00
230500000	Repairs & Maintenance - Infrastructure Assets	124,874.00	0.00
230500100	Repairs & Maintenance - Road and Pavements	60,771,570.00	0.00
230500200	Repairs & Maintenance - Bridges and Culverts	390,272.00	0.00
230500300	Repairs & Maintenance - Water Supply	547,587.00	0.00
230500400	Repairs & Maintenance - Drainage	3,855,605.00	0.00
230500500	Repairs & Maintenance - Sewerage	419,751.00	0.00
230500600	Repairs & Maintenance - Street Lights	528,700.00	0.00
230500800	Repairs & Maintenance - Treatment Plants	550,019.00	0.00
230509900	Repairs & Maintenance - Other Infrastructure Assets	1,006,464.00	0.00
230510200	Repairs & Maintenance - Dispensaries & Clinics	214,219.00	0.00
230510300	Repairs & Maintenance - Schools	6,847,810.00	0.00
230510400	Repairs & Maintenance - Markets	657,763.00	0.00
230510700	Repairs & Maintenance - Recreation Centres	10,000.00	0.00
230511200	Repairs & Maintenance - Town Hall/ Marriage Halls	42,156.00	0.00
230511300	Repairs & Maintenance - Stadiums	485,342.00	0.00
230519900	Repairs & Maintenance - Other Civic Amenities	64,001.00	0.00
230520000	Repairs & Maintenance - Buildings	2,579,588.00	0.00
230530000	Repairs & Maintenance - Vehicles	2,846,221.00	0.00
230590000	Repairs & Maintenance - Others	27,818.00	0.00
230590100	Repairs & Maintenance - Machinery	58,780.00	0.00
230800100	Coolie for destruction of rats and dogs	33,260.00	0.00
230800200	Fee for the Inspection of Food	18,934.00	0.00
230800300	Expenses for Burying Unclaimed Dead bodies	26,800.00	0.00
230800500	Contribution for the repairs and maintenance of Railway, PWD, KSEB & Other Firms	155,609.00	0.00
	Total - Operations & Maintenance Expenditures - Expenditure Head Wise	108,461,869.00	0.00

Schedule I-13 Interest & Finance Charges

Code	Particulars	Current Year Amount (Rs)	Previous Year Amount (Rs)
240500000	Interest on Loans from Banks & Other Financial Institutions	431,617.00	0.00
240500200	Interest on loans from financial institutions	2,387,202.00	0.00
240500201	Interest on loans from financial - HUDCO	1,742,540.00	0.00
240700000	Bank Charges	86,041.00	0.00
240800000	Other Finance Expenses	3,882,000.00	0.00
	Total - Interest & Finance Charges	8,529,400.00	0.00

Schedule I-14 Programme Expenditures

Code	Particulars	Current Year Amount (Rs)	Previous Year Amount (Rs)
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250200100	Expenditure on Poverty Eradication Program	4,630,113.00	0.00
250300000	Share in Programme of Others	267,773.00	0.00
250400000	Development Fund Programmes	165,522.00	0.00
250400100	Development Fund Programmes - Agriculture	263,962.00	0.00
250400404	Providing assistance for fish marketing	472,796.00	0.00
250400702	Implementing housing programmes	4,228,798.00	0.00
250400703	Implementing the shelter rejuvenation programmes	135,370.00	0.00
250401001	Run the Government pre-primary schools, primary schools and High schools	84,534.00	0.00
250401100	Development Fund Programmes - Public Works	4,261,045.00	0.00
250401101	Maintain the roads except National Highways, State Highways and major District roads within the Municipality	45,759,060.00	0.00
250401201	Run Dispensaries, Primary Health Centres and sub centres under all systems of medicines	845,060.00	0.00
250401801	Maintain relief centres	83,037.00	0.00
250500100	Programmes/Expenditures of Transferred Institutions - Agriculture	226,533.00	0.00
250500501	Scholarships for handicapped children	325,002.00	0.00
250500502	Grant in aid to voluntary organisations/institutions running homes for physically handicapped persons	138,682.00	0.00
250500504	Orphanages - grant in aid	205,373.00	0.00
250500700	Programmes/Expenditures of Transferred Institutions - Ayurveda	4,800.00	0.00
250500902	Mid day meals to primary school pupils	3,559,231.00	0.00
250509900	Programmes/Expenditures of Transferred Institutions - Others/Miscellaneous	261,808.00	0.00
250600200	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	2,731,379.00	0.00
250600300	Programmes/Expenditures of Transferred Functions/ Schemes - Unemployment Wages	5,181,360.00	0.00
250600500	Programmes/Expenditures of Transferred Functions/ Schemes - Widow Pension	4,484,307.00	0.00
250600600	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	2,062,253.00	0.00
250600700	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disabled/ Mentally Retarded	3,890,629.00	0.00
250600900	Programmes/Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	14,450,000.00	0.00
250601000	Programmes/Expenditures of Transferred Functions/ Schemes - Financial Help for Intercaste Marriages	10,000.00	0.00
250601100	Programmes/Expenditures of Transferred Functions/ Schemes - Old Age Pension	4,865,206.00	0.00

	Total - Programme Expenditures	103,593,633.00	0.00
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Schedule I-15 Revenue Grants, Contributions & Subsidies

Code	Particulars	Current Year Amount (R€)	Previous Year Amount (R€)
260100000	Grants	1,335,086.00	0.00
260100200	Financial assistance to Schools	68,779.00	0.00
260100400	Financial assistance to Medical Institutions	18,000.00	0.00
260200100	Contribution to Special Funds	263.00	0.00
260200102	Contribution to Mayor's/Chairman's Distress Relief Fund	295,012.00	0.00
260200200	Contribution to other Funds	58,019.00	0.00
	Total - Revenue Grants, Contributions & Subsidies	1,775,159.00	0.00

Schedule I-17 Miscellaneous Expenditures

Code	Particulars	Current Year Amount (R€)	Previous Year Amount (R€)
271000000	Miscellaneous Expenses	4,718,515.00	0.00
	Total - Miscellaneous Expenditures	4,718,515.00	0.00

Schedule I-18 Prior Period Items (Net)

Code	Particulars	Current Year Amount (R€)	Previous Year Amount (R€)
280200202	Prior Period Income - Rent from Office Buildings	4,140.00	0.00
280200302	Prior Period Income - Electricity Charges	2,930.00	0.00
280500100	Prior Period Expenses - Tax Remission & Refund - Property Tax (General)	-66,232.00	0.00
280500200	Prior Period Expenses - Tax Remission & Refund - Water Tax	-1,462.00	0.00
280600201	Prior Period Expense - Remission & Refund - Licence Fees	-30,260.00	0.00
280600299	Prior Period Expense - Remission & Refund - Other Fees	-624.00	0.00
280800000	Other Expenses	-1,350.00	0.00
280800100	Prior Period - Establishment Expenses	-1,972,334.00	0.00
280800200	Prior Period - Administrative Expenses	-24,180.00	0.00
280800300	Prior Period - Operations and Maintenance Expenses	-130,673.00	0.00
280800700	Prior Period - Miscellaneous Expenses	-6,097.00	0.00
	Total - Prior Period Items (Net)	-2,226,142.00	0.00

CORPORATION OF KOZHIKODE

NOTES TO ACCOUNTS

1. From 1st April 2007, Accounts of the Corporation of Kozhikode are maintained in accrual based, double entry accounting system as provided in the Kerala Municipal Accounts Manual issued by the Government of Kerala by virtue of the powers granted under Rule 75 of the Kerala Municipality (Accounts) Rules, 2007. The significant accounting principles adopted and non-conformity, if any, in the preparation of the Financial Statements of the Corporation, in the present system, for the financial year 2007-08 are given below.

- 1.1 **Basis of Accounting**

The Financial Statements are prepared on a going concern and under historical cost basis under accrual basis of accounting. The method of accounting is the double entry system.

- 1.2 **Recognition of Revenue**

- i. ***Property Tax***: Revenue in respect of Property and related Taxes are recognised in the period in which they become due and demands are ascertainable. The income shown under Property tax is the total demand for the year 2007-08.
- ii. ***Profession Tax from Institutions/Traders***: The income from Profession tax from Institutions and Traders is the total demand for the year 2007-08. Profession Tax from Employees is accounted on cash basis and only the actual collection is shown as income from professional tax from Employees.
- iii. ***Advertisement Tax***: Advertisement Taxes, in case auctioned to external agencies, are recognized as per the terms of agreement. During the year, the right to collect the advertisement tax has been auctioned out and the auctioned amount is taken as the income from advertisement tax as per the terms of the agreement.
- iv. ***Entertainment Tax***: Entertainment Tax is recognized as income on actual receipt.
- v. ***Rent***: Amount receivable as rent from office buildings etc., where there is an agreement for payment of rent has been taken as income based on agreement. Rent received from markets, civic amenities etc are accounted as income on actual receipt.
- vi. ***D&O License fee***: D&O License fee for a year is normally collected before the beginning of the year. Such receipts are shown as advance receipt when collected and accounted against the receipt for the year it relates to.
- vii. Revenue in respect of Water Tax, Water Charges and Water Meter Rent are recognized in the period in which they become due and demands are ascertainable.
- viii. Revenue in respect of Connection Charges for Water Supply is recognized on actual receipt.
- ix. Revenue in respect of Water Tanker Charges and Road Cutting Charges, Penalties are recognized on actual receipt.
- x. Revenue in respect of Electricity Charges are recognized in the period in which they become due and demands are ascertainable.

- xi. Other income, in respect of which demand is ascertainable* and can be raised in regular course of operations of the Municipality, are recognized in the period in which they become due, i.e., when demand is ascertainable.
- xii. Other Incomes, which are of an uncertain nature* or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the Municipality, are recognized on actual receipt.

Notes:

- a. In the absence of completed assessee wise Demand – Collection – Balance statement, income for 2007-08 of Property Tax, Profession Tax on traders/ Institutions and Rent from Municipal Properties have been recognized based on previous year DCB statement.
- b. In a few instances, the exact nature of receipt could not be ascertained from the receipts data. In such cases, the same are accounted as Miscellaneous Income or taken to the most appropriate account head based on the available information.
- c. **Interest accrued on Loans to employees:** For loans advanced to employees, the interest is recovered only after the recovery of principal. Till the time the interest is recovered, it would be accounted as “Interest accrued but not due”. But the same has not been done since the exact balance outstanding in the House Building Advance account and Vehicle Advance account could not be arrived at.
- d. **Provisions for Old Receivables:** In the absence of Assessee-wise and Year –Wise receivables data as on 31st March 2008, no provision for old receivables has been made.
- e. **Provision for long pending advances:** No provision has been made for long pending advances as detailed verification of each item of advance has to be carried out.

1.3 Recognition of Expenditure

- i. Expenditures on Salaries and other allowances are recognised as and when they are due for payment.
- ii. Other Revenue Expenditures are treated as expenditures as and when they become due.
- iii. In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.
- iv. Provisions for expenditures are made at the year-end for all bills received upto 30th April 2008.

1.4 Fixed Assets

- i. **Recognition**
 - a. All Fixed Assets are carried over at cost less accumulated depreciation. The cost of fixed assets includes cost incurred/ money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date.
 - b. All assets costing less than Rs.5,000/- are depreciated at 100% in the year of purchase.
 - c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Re. 1/-.
- ii. **Depreciation**
Depreciation is provided on Straight Line Method.

Notes:

- a. **Capital work in Progress:** The expenditure of capital nature are first taken to the Capital Work in Progress account and then transferred to the Assets account based on the completion report. However, there are certain assets, which are completed but still lying in capital work in progress as the date of completion and nature of asset for which the cost is incurred could not be ascertained.
- b. **Valuation of Fixed Assets:** Valuation of Fixed Assets have been done as per the prescribed valuation methods. In several instances, the value was taken as Re 1.00 as the relevant records are not readily available.

Depreciation on Assets acquired/ constructed during the year

Depreciation is provided at full rates for assets, which are purchased/constructed before 1st October 2007 and at half the rates for assets, which are purchased / constructed on or after 1st October 2007.

Note:

- a. Since the exact nature of assets is not ascertainable in a few cases, the depreciation rates may not be as per the rates prescribed in the Kerala Municipal Accounts Manual.

1.5 Borrowing Cost

- a. Interest expenditure on loan is recognized on accrual basis.
- b. Interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets is capitalized.

1.6 Grants

- i. General Grants, which are of a revenue nature, are recognised as income on actual receipt.
- ii. Specific Grants for revenue expenditure, received prior to the incurrence of the expenditure (received in advance), are treated as a liability till such time that the expenditure is incurred.
- iii. Grants received towards capital expenditure are treated as a liability till such time that the fixed asset is constructed or acquired. On construction/acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed/acquired is to stand reduced and the amount are treated as a capital receipt and are transferred from the respective Specific Grant Account to Capital Contribution.

1.7 Inventories:

Inventories are valued as follows:

- a. Raw materials are valued at Cost based on First In First Out method.
- b. Finished goods are valued at lower of the cost or market value.

Note: The value of closing stock of inventories is as given by the concerned department heads and may not reflect the above valuation methodology.

1.8 Employee Benefits

Contributions for retirement benefits such as Pension, gratuity, etc., made by the Municipality are recognized as and when they are due;

Contributions due to Pension Fund of contingent staff are recognized as an expense and as a liability as per existing rules;

Liability towards leave encashment is recognized as and when the amount is determined.

Note: The Pension paid to Contingent Staff has been recognized on cash basis.

1.9 **Investments**

Investments are recognized at cost of investment. The cost of investment is to include cost incurred in acquiring investment and other incidental expenditures incurred for its acquisition.

All long-term investments are carried / stated in the books of accounts at their cost. However in the event of any permanent diminution in their value as on the date of Balance Sheet, these are provided for.

Short-term investments are carried at their cost or market value (if quoted), whichever is lower.

2 **Statement on Contingent Liabilities**

Contingent Liabilities represent an obligation, relating to a past transaction or other event or condition, that may arise in consequence of a future event now deemed possible but not probable. They represent a claim against the Corporation which is contingent on the happening of a future uncertain event, the financial implications of which may or may not be ascertainable at the end of an accounting period.

2.1 The following are the list of cases pending against Kozhikode Corporation as on 31.03.2008.

Party	Court /Forum	Amount (Rs.)
P.P. Vijaya Kumar	Munsiff Court I, CLT	57603
Bhanumathy Amma & Others	MC II	3053
Excel Industries Ltd.	Court III	4637095
Radha	Sub Court (P)	215637
Lonappan	Sub Court	31741
Leela & Others	Sub Court	83524
Janaki & Others	Sub Court	275672
Nalini & Others	Sub Court	58638
Jayakrishnan	Sub Court (P)	349951
Rarappan	Sub Court	86367
N.P. Moideen	Sub Court	71404
Moideen & Others		263691
Subramanyam		95268
M.K. Padmanabhan Adiyodi		284623
Pushpalatha	Sub Court (P)	5480
Madhavi & Another	Sub Court	7377
C.K. Abdulkhader	Sub Court	23168
Suguna Viswanath	Sub Court (P)	6338
Malukutty & Others	Sub Court	305742
Malathi Amma	Sub Court	11584
Muraleedharan		191111
Gangadharan		131587
Kalyani & Others		180822
Preman & another		362134
K.P. Madhavan & Others		477812
Gopi		116224
N.V. Moideen Koya		189093
M. Valsan		322862
Nabeesza	Sub Court	448764
V.P. Soman		46257
K. Santha		115685
V.T. Soman		3494
Kadeesabi		505429
Eliamma	Sub Court	18462
E.P. Jayakumar		376040
K.C. Chandrika		46850
Padmanabhan		344679

Party	Court /Forum	Amount (Rs.)
Sreedharan		158647
Kunhikkannan		207610
K. Ramunni Nair		142702
Padmavathy		110197
Thanni Singh		38387
N. K. Andy		216591
Gangadharan		193474
Kshamadevi		57943
EP 52904		2376998
K. Purushothaman		181013
Gopalankutty		18581
Damodharan		37093
Indiradevi		188079
Raghavan		81260
Thankamma, Sasidharan		11656
Gopalankutty		58059
Bhanumathy		199618
K. Madhavan		347547
Pathummabi		213004
Kanarakkutty		131960
Lalitha		3935
P. Sethumadhavan		90498
T. Sasidharan (Licensee Veg. Market)		126000
President SC/ST Printing Press		331320
Vasantha	Sub Court, CLT	100000
Total		16373433

- 2.2 Amount of Capital Contracts remaining to be executed and not provided for could not be ascertained.

Other Disclosures

1. Details of the expenditures incurred under various Government Circulars are as follows (as per the ledger)
 - a. An amount of Rs 1,579,810/- has been paid as honorarium and sitting fees to Councillors, Mayor and other chairpersons during the year 2007-08.
 - b. Total of refunds and remission amounts to Rs 98,578 /-.
 - c. The total arrears collected during the year amounted to Rs 21,105,918/-

Accounts Officer

Secretary

KOZHIKODE CORPORATION

Receipt and Payment Statement

for the period from 01-Apr-2007 to 31-Mar-2008

Code	Head Of Account	01-Apr-2007 to 31-Mar-2008 Amount (Rs.)	01-Apr-06 to 31-Mar-07 Amount (Rs.)	Code	Head Of Account	01-Apr-2007 to 31-Mar-2008 Amount (Rs.)	01-Apr-06 to 31-Mar-07 Amount (Rs.)
	Opening Balance:				Operating Payments :		
450100000	Cash	8,280,977.00	0.00	210100101	Salaries -Secretary	287,515.00	0.00
450210100	SBT-Own Fund A/c No. 57023867271	42,960,131.00	0.00	210100104	Salaries - Permanent Staff	6,649,108.00	0.00
450210200	PNB SWM A/c No 0100069547	5,524,228.00	0.00	210100105	Salaries - Temporary Staff	540,341.00	0.00
450210300	SBI -SSA- A/c No. 3004345692	1,957.00	0.00	210100106	Salaries - Contingent Staff	10,225,799.00	0.00
450210400	SBT Escro A/c No.57023868479	205,580.00	0.00	210100200	Wages	4,518,132.00	0.00
450210500	SBT -Escro- A/c No.57023868810	2,001,939.00	0.00	210200100	Travelling Allowances	9,048.00	0.00
450210600	Synd Bank A/c No.2995 Central Market (Escro)	34,652.00	0.00	210200101	Travelling Allowances - Secretary	73,549.00	0.00
450210700	Vijaya Bank -1285	12,385.00	0.00	210200102	Travelling Allowances - Municipal Engineer	11,624.00	0.00
450210800	SBT NSAP 57023898062	462,881.00	0.00	210200103	Travelling Allowances - Health Officer	4,776.00	0.00
450210900	Punjab National Bank - IHSDP A/C No:2100110355	5,000.00	0.00	210200104	Travelling Allowances - Permanent Staff	253,420.00	0.00
450250100	TPA - Reglr- Pension A/c No.98	2,295,934.00	0.00	210200200	Other allowances	48,279.00	0.00
450250200	TPA-Contgt- Pension- A/c No.133	1,787,822.00	0.00	210200202	Other allowances - Municipal Engineer	1,000.00	0.00
450250300	PD-1	15,843,854.00	0.00	210200203	Other allowances - Health Officer	1,000.00	0.00
450250400	MCFA-1	16,381,779.00	0.00	210200204	Other allowances - Permanent Staff	932,553.00	0.00
450250500	MCFA-2	20,935,279.00	0.00	210200205	Other allowances - Temporary Staff	31,600.00	0.00
450250600	MCFA-3	123,276.00	0.00	210200206	Other allowances - Contingent Staff	1,368,425.00	0.00
450250700	TPA-137 PF	1,429.00	0.00	210200300	Monthly Honorarium and Sitting Allowance	30,000.00	0.00
				210200301	Monthly Honorarium and Sitting Allowance - Chairperson	253,100.00	0.00
		116,859,103.00	0.00				

	Operating Receipts			210200302	Monthly Honorarium and Sitting Allowance - Deputy Chairperson	2,069.00	0.00
110100200	Profession Tax - Employees	13,736,114.00	0.00	210200303	Monthly Honorarium and Sitting Allowance - Standing Committee Chairman	95,025.00	0.00
110110000	Advertisement Tax	2,012,117.00	0.00	210200304	Monthly Honorarium and Sitting Allowance - Councillors	943,441.00	0.00
110150000	Theatre/Show Tax	16,987.00	0.00	210200400	Other Benefits and Allowances	82,889.00	0.00
110150100	Surcharge on Theatre/ Show Tax	1,290.00	0.00	210200401	Uniforms	392,669.00	0.00
110160000	Entertainment Tax	26,432,145.60	0.00	210200499	Other Benefits and Allowances	3,881.00	0.00
110160100	Additional Entertainment Tax	634.00	0.00	210300000	Pension Contribution	3,283.00	0.00
110800100	Tax on Timber	280,500.00	0.00	210300101	Contribution to Pension Fund - Regular employees - Secretary	175.00	0.00
130100100	Rent from Markets	119,289.00	0.00	210300104	Contribution to Pension Fund - Regular employees - Permanent Staff	9,001.00	0.00
130100200	Rent from Town Hall	1,965,719.00	0.00	210300200	Contribution to Pension Fund - Contingent Staff	2,060,667.00	0.00
130100600	Rent from Lorry, Taxi, Auto & Other Vehicle Stands	12,250.00	0.00	210300201	Contribution to Pension Fund - Contingent Staff (Deficit)	6,447,401.00	0.00
130100800	Rent from Shopping Complex	10,873,462.00	0.00	210400100	Leave Encashment	216.00	0.00
130101000	Rent from Agricultural Trees	4,550.00	0.00	220000000	Administrative Expenses	110,607.00	0.00
130101100	Rent from Conference Hall	17,500.00	0.00	220100000	Rent, Rates and Taxes	2,000.00	0.00
130400000	Rent from Lease of Lands	67,949.00	0.00	220100101	Rent of Buildings	109,080.00	0.00
140110100	License Fees for Dangerous & Offensive Trades	99,949.00	0.00	220100201	Land Revenue	42,252.00	0.00
140110200	License Fees for Lodge	73,015.00	0.00	220100300	Taxes	807,711.00	0.00
140110300	License Fees under P.P.R ACT	17,274.00	0.00	220100301	Income Tax	56,778.00	0.00
140110400	License Fees under Cinema Regulation Act	13,020.00	0.00	220100302	Value Added Tax	10,934.00	0.00
140110500	License Fees under PFA Act	660.00	0.00	220100399	Other Taxes/ Duties	68,342.00	0.00
140119900	Other Licensing Fees	653,333.50	0.00	220110200	Water Charges	1,488,769.00	0.00
140120100	Fees for Construction of Buildings	8,038,010.00	0.00	220120000	Communication Expenses	5,419.00	0.00
140120200	Fees for Installation of Machinery	100.00	0.00	220120100	Telephone Expenses	922,181.00	0.00
140120300	Fees for Construction of Factory	137.00	0.00	220120200	Postage Expenses	551,995.00	0.00
140130100	Fees for Birth & Death Certificate	751,522.00	0.00	220129900	Miscellaneous Communication Expenses	35,869.00	0.00
140130200	Fees for Delayed Registration - Birth & Death Certificate	119,698.00	0.00	220200000	Books & Periodicals	7,311.00	0.00
140200100	Penalties	864,635.00	0.00	220210000	Printing & Stationery	1,153,616.00	0.00
140200300	Fines	5,528,823.04	0.00				
140200400	Fines imposed by court (including P.F.A)	6,563.90	0.00				

140200500	Fines imposed by Municipal and other laws	7,000.00	0.00	220300100	Travelling Expense of Chairperson, Deputy Chairperson, Chairmen and Councillors	118,926.00	0.00
140400100	Fees for removal of Encroachment	14,500.00	0.00	220400000	Insurance	461,611.00	0.00
140500602	Electricity Reconnection Charges	100.00	0.00	220510000	Legal Expenses	6,453.00	0.00
140501100	Bus Stand Fees	454,776.00	0.00	220510100	Law Charges	379,174.00	0.00
140501400	Receipts on account of cost services rendered	8,650.00	0.00	220600000	Advertisement & Publicity	16,615.00	0.00
140700000	Service/ Administrative Charges	2,930.00	0.00	220600100	Newspaper Advertisement Charges	181,726.00	0.00
140700100	Road Cutting Charges	1,090,376.00	0.00	220800200	Festival Expenses	75,519.00	0.00
140800000	Other Charges	5,046.00	0.00	220809900	Miscellaneous Administration Expenses	761,328.00	0.00
150100300	Sale of Usufructs	5,487.00	0.00	230100100	Electricity Charges	3,786,137.00	0.00
150110101	Sale of Tender Forms	4,500.00	0.00	230100101	Electricity Charges for Street Lights	10,291,979.00	0.00
150120200	Sale of scrap	279,400.00	0.00	230100200	Diesel, Petrol & Gas	8,817,466.00	0.00
160000000	Revenue Grants, Contributions & Compensations	680,235.00	0.00	230300100	Consumption of Stores - Medicines	259,295.00	0.00
160100000	Revenue Grant	4,000,000.00	0.00	230309900	Consumption of Stores - Other Stores	185,360.00	0.00
160100205	Fund for Transferred Institutions - Social Welfare	503,565.00	0.00	230500100	Repairs & Maintenance - Road and Pavements	7,218,692.00	0.00
160100209	Fund for Transferred Institutions - Education	1,097,901.00	0.00	230500200	Repairs & Maintenance - Bridges and Culverts	246,762.00	0.00
160100301	Fund for Transferred Functions/ Schemes - Employment	1,650.00	0.00	230500400	Repairs & Maintenance - Drainage	1,407,507.00	0.00
160100302	Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	226,533.00	0.00	230500500	Repairs & Maintenance - Sewerage	419,751.00	0.00
160100303	Fund for Transferred Functions/ Schemes - Unemployment Wages	3,187,320.00	0.00	230500800	Repairs & Maintenance - Treatment Plants	322,000.00	0.00
160100307	Fund for Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disabled/ Mentally Retarded	23,654.00	0.00	230509900	Repairs & Maintenance - Other Infrastructure Assets	51,930.00	0.00
160100310	Fund for Transferred Functions/ Schemes - Financial Help for Intercaste Marriages	940.00	0.00	230510300	Repairs & Maintenance - Schools	91,427.00	0.00
160100311	Fund for Transferred Functions/ Schemes - Old Age Pension	613,767.00	0.00	230510700	Repairs & Maintenance - Recreation Centres	10,000.00	0.00
160100500	General Purpose Fund	71,993,000.00	0.00	230511200	Repairs & Maintenance - Town Hall/ Marriage Halls	5,482.00	0.00
160100900	Grant under IHSDP	18,463,000.00	0.00	230511300	Repairs & Maintenance - Stadiums	485,342.00	0.00
160101000	Grant under SJSRY	3,882,000.00	0.00	230519900	Repairs & Maintenance - Other Civic Amenities	64,001.00	0.00
160101100	Special Grants	6,586,709.00	0.00	230520000	Repairs & Maintenance - Buildings	413,266.00	0.00
160109900	Other Revenue Grants	1,879,961.00	0.00	230530000	Repairs & Maintenance - Vehicles	1,019,071.00	0.00
170100000	Interest	98,557.00	0.00	230590000	Repairs & Maintenance - Others	27,818.00	0.00
				230590100	Repairs & Maintenance - Machinery	52,124.00	0.00
				230800100	Coolie for destruction of rats and dogs	33,260.00	0.00

170100100	Interest on Fixed Deposits	354,373.00	0.00	230800200	Fee for the Inspection of Food	18,934.00	0.00
170200000	Dividend	20,000.00	0.00	230800300	Expenses for Burying Unclaimed Dead bodies	26,800.00	0.00
170300000	Income from projects taken up on commercial basis	20,475.00	0.00	230800500	Contribution for the repairs and maintenance of Railway, PWD, KSEB & Other Firms	155,609.00	0.00
170800000	Others	158,842.00	0.00	240500000	Interest on Loans from Banks & Other Financial Institutions	431,617.00	0.00
431100100	Receivables for Property Taxes (Current)	73,566,049.54	0.00	240500200	Interest on loans from financial institutions	2,387,202.00	0.00
431100200	Receivables for Property Taxes (Arrears)	17,418,205.70	0.00	240500201	Interest on loans from financial - HUDCO	1,742,540.00	0.00
431190101	Receivables for Profession Tax - Institutions/ Professionals/ Traders (Current)	28,768,729.76	0.00	240700000	Bank Charges	86,041.00	0.00
431190102	Receivables for Profession Tax - Institutions/ Professionals/ Traders (Arrears)	3,687,262.46	0.00	240800000	Other Finance Expenses	3,882,000.00	0.00
431300201	Receivable for License Fees (Current)	5,493,790.00	0.00	250200100	Expenditure on Poverty Eradication Program	4,630,113.00	0.00
431300202	Receivable for License Fees (Arrears)	153,264.00	0.00	250300000	Share in Programme of Others	267,773.00	0.00
431800100	Receivables Control Account - Property Taxes	2,387,846.00	0.00	250400000	Development Fund Programmes	165,522.00	0.00
		318,847,641.50	0.00	250400100	Development Fund Programmes - Agriculture	263,962.00	0.00
	Non Operating Receipts			250400404	Providing assistance for fish marketing	472,796.00	0.00
120100100	Duty on Transfer of Property	125.00	0.00	250400702	Implementing housing programmes	4,228,798.00	0.00
171000000	Interest Earned	83,978.00	0.00	250400703	Implementing the shelter rejuvenation programmes	135,370.00	0.00
171100000	Interest from Bank Accounts	94,317.00	0.00	250401001	Run the Government pre-primary schools, primary schools and High schools	84,534.00	0.00
180000000	Other Income	1,437,252.50	0.00	250401100	Development Fund Programmes - Public Works	4,261,045.00	0.00
180100000	Deposits Forfeited	203,000.00	0.00	250401101	Maintain the roads except National Highways, State Highways and major District roads within the Municipality	43,744,161.00	0.00
180400000	Recovery from Employees	30,486.00	0.00	250401201	Run Dispensaries, Primary Health Centres and sub centres under all systems of medicines	845,060.00	0.00
180800000	Miscellaneous Income	1,107,146.04	0.00	250500100	Programmes/Expenditures of Transferred Institutions - Agriculture	226,533.00	0.00
180809900	Miscellaneous Receipts	1,860,327.03	0.00	250500502	Grant in aid to voluntary organisations/institutions running homes for physically handicapped persons	18,000.00	0.00
180900200	Contribution from other Funds	144,650.00	0.00	250600300	Programmes/Expenditures of Transferred Functions/ Schemes - Unemployment Wages	1,770,000.00	0.00
210500100	Remuneration	393,664.00	0.00	250600700	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disabled/ Mentally Retarded	23,654.00	0.00
280200202	Prior Period Income - Rent from Office Buildings	4,140.00	0.00				
280200302	Prior Period Income - Electricity Charges	2,930.00	0.00				
310000000	Municipal (General Funds)	0.00	112,959,998.00				
310100000	Municipal Fund	18,962,425.00	0.00				
310100100	General Fund	0.00	3,899,105.00				
320000000	Grants, Contribution for Specific Purposes	54,207,000.00	0.00				

320100000	Central Government	2,060,000.00	0.00	250600900	Programmes/Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	13,710,000.00	0.00
320200101	Development Fund - General - Capital	163,053,000.00	0.00				
320200205	Fund for Transferred Institutions - Social Welfare - Capital	631,590.00	0.00	250601100	Programmes/Expenditures of Transferred Functions/ Schemes - Old Age Pension	582,042.00	0.00
320801000	Beneficiary Contributions	200,000.00	0.00			162,022,978.00	0.00
340000000	Deposits Received	41,086.00	0.00		Non Operating Payments :		
340100000	Deposits Received From Suppliers/Contractors	35,000.00	0.00	260100000	Grants	1,335,086.00	0.00
340100200	Security Deposit	97,500.00	0.00	260100200	Financial assistance to Schools	68,779.00	0.00
340200100	Rent Deposit	347,540.00	0.00	260100400	Financial assistance to Medical Institutions	18,000.00	0.00
340800000	Deposit Recived From Others	2,300,434.00	0.00	260200100	Contribution to Special Funds	263.00	0.00
350110400	Provident Fund Payable	1,451,469.00	0.00	260200102	Contribution to Mayor's/Chairman's Distress Relief Fund	295,012.00	0.00
350119900	Other Employee Liabilities Payable	22,585.00	0.00	260200200	Contribution to other Funds	58,019.00	0.00
350200100	Recoveries Payable - Employees	2,517.00	0.00	271000000	Miscellaneous Expenses	2,246,140.00	0.00
350400199	Refund Payable - Other Taxes	229.00	0.00	280500100	Prior Period Expenses - Tax Remission & Refund - Property Tax (General)	24,420.00	0.00
350410400	Advance Collection of Revenues - Rent from Municipal Properties	3,000.00	0.00	280500200	Prior Period Expenses - Tax Remission & Refund - Water Tax	1,462.00	0.00
350800000	Others	3,793.00	0.00	280600201	Prior Period Expense - Remission & Refund - Licence Fees	30,260.00	0.00
420800100	Fixed Deposits	1,780,016.00	0.00	280600299	Prior Period Expense - Remission & Refund - Other Fees	624.00	0.00
431000000	Sundry Debtors (Receivables)	1,113,841.00	0.00	280800000	Other Expenses	1,350.00	0.00
431409900	Other Receivable	269,691.00	0.00	280800100	Prior Period - Establishment Expenses	1,850,535.00	0.00
431800200	Receivables Control Account - Profession Taxes - Institutions/ Professionals/ Traders	843,288.00	0.00	280800200	Prior Period - Administrative Expenses	24,180.00	0.00
431800600	Receivables Control Accounts - Rent from Municipal Properties	41,263,287.63	0.00	280800300	Prior Period - Operations and Maintenance Expenses	19,564.00	0.00
460100100	Housing Loan to Employees	245,028.00	0.00	311700000	Pension Fund for Contingent Staff	18,254,212.00	0.00
460100200	Vehicle Loan to Employees	15,342.00	0.00	330500201	Loan from K.U.R.D.F.C	21,348,779.00	0.00
		294,311,677.20	116,859,103.00	330500202	Loan from HUDCO	17,132,561.00	0.00
	GRAND TOTAL	730,018,421.70	116,859,103.00	331200000	Loans from State Government	63,797.00	0.00
				340200200	Auction Deposit	20,000.00	0.00
				350000000	Other Liabilities	1,898.00	0.00
				350100000	Creditors	2,521,529.00	0.00

350100100	Suppliers Control Account	41,852.00	0.00
350100101	Suppliers Control Account - Municipal Fund	1,025,892.00	0.00
350100104	Supplier Control Account - Scheme expenditure	753,952.00	0.00
350100200	Supplier's Advance Control Account	10,829.00	0.00
350100300	Contractors Control Account	328,308.00	0.00
350100301	Contractors Control Account - Municipal Fund	34,487,576.00	0.00
350100302	Contractors Control Account - Specific Grants	26,889,162.00	0.00
350100303	Contractors Control Account - Special Fund	1,890,835.00	0.00
350110000	Employee Liabilities	8,151,473.00	0.00
350110100	Gross Salary Payable	98,880.00	0.00
350110200	Net Salary Payable	84,499,709.00	0.00
350110500	Pension and Gratuity Payable	42,256,801.00	0.00
350110600	Contribution to Central Pension Fund Payable	8,049,714.00	0.00
350110800	Leave Salary Payable	2,983,822.00	0.00
350200101	Recoveries Payable - Subscription to Provident Fund for Regular employees	9,604,352.00	0.00
350200102	Recoveries Payable - Subscription to Provident Fund for Employees on Deputation	1,421,492.00	0.00
350200103	Recoveries Payable - Loan Recovery	994,949.00	0.00
350200104	Recoveries Payable - Insurance Premium	4,466,908.00	0.00
350200105	Recoveries Payable - Court Attachments	40,500.00	0.00
350200106	Recoveries Payable - Co-operative Recovery	165,350.00	0.00
350200107	Recoveries Payable - KSFE Recovery	1,507,713.00	0.00
350200108	Recoveries Payable - Dues to other LSGIs	167,879.00	0.00
350200109	Recoveries Payable - Income Tax Deducted at Source - Salaries	122,748.00	0.00
350200110	Recoveries Payable - Profession Tax	300.00	0.00
350200199	Recoveries Payable - Other Recoveries from Employees	1,640,305.00	0.00
350200201	Recoveries Payable - Income Tax Deducted at Source - Municipal Fund	1,122,950.00	0.00
350200202	Recoveries Payable - Income Tax Deducted at Source - Specific Grants	843,000.00	0.00

350200203	Recoveries Payable - Income Tax Deducted at Source - Special Funds	995,774.00	0.00
350200204	Recoveries Payable - Income Tax Deducted at Source - Scheme Expenditure	19,922.00	0.00
350200209	Recoveries Payable - Value Added Tax - Municipal Fund	945,165.00	0.00
350200210	Recoveries Payable - Value Added Tax - Specific Grants	1,110,639.00	0.00
350200211	Recoveries Payable - Value Added Tax - Special Funds	744,540.00	0.00
350200214	Recoveries Payable - Kerala Construction Workers Welfare Fund - Municipal Fund	370,687.00	0.00
350200216	Recoveries Payable - Kerala Construction Workers Welfare Fund- Special Funds	627,808.00	0.00
350300000	Government Dues Payable	25,288.00	0.00
350300100	Library Cess Payable	975,505.16	0.00
350300300	Court attachments	2,000.00	0.00
350300400	VAT payable	175,500.78	0.00
350309900	Others payable	1,344,440.49	0.00
350400101	Refunds payable - Property Tax	41,812.00	0.00
350400102	Refund Payable - Profession Tax	150.00	0.00
360100300	Provisions for Expenses -Others	401,701.00	0.00
410100100	Land - Municipality	18,173,777.00	0.00
410300000	Roads & Bridges	139,631.00	0.00
410310200	Drainage	212,504.00	0.00
410320500	Distribution & Regulation System	137.00	0.00
410500000	Vehicles	91,000.00	0.00
410500100	Vehicles - Municipality	976,640.00	0.00
410500199	Other Vehicles	1,619,910.00	0.00
410600100	Office & Other Equipments - Municipality	85,423.00	0.00
410700103	Furniture & Fixture - Chairs	315,412.00	0.00
410700199	Other Fittings & Electrical Appliances	1,567,500.00	0.00
411000000	Accumulated Depreciation	4,747.00	0.00
412010000	Capital Work In Progress - Municipal Fund	421,062.00	0.00

430100000	Stores	94,931.00	0.00
430100200	Purchase of Material - Stores	2,791,669.00	0.00
430200200	Purchase of Material - Loose Tools	9,180.00	0.00
430800200	Purchase of Material - Others	7,038,393.00	0.00
431400100	Rent Receivable from Municipal properties	141,295.00	0.00
460100000	Loans and advances to employees	1,000.00	0.00
460100400	Festival Advance to Employees	1,110,900.00	0.00
460100500	Standing Advance	472,500.00	0.00
460100600	Advance for Projects	2,904,000.00	0.00
460100700	Miscellaneous Advance	52,261,769.00	0.00
460300000	Loans to Others	1,000.00	0.00
460400201	Advance to Contractors - Advance paid - Municipal Fund	89,655.00	0.00
460500000	Advance to others	4,900.00	0.00
460500200	Advance to Implementing Agencies	3,000.00	0.00
460500201	Advance to Implementing Agencies - Municipal Fund	500,000.00	0.00
460500301	Advance to Projects - Municipal Fund	50,000.00	0.00
460509900	Other Advances	988,817.00	0.00
460509901	Other Advances - Municipal Funds	1,075,678.00	0.00
460600000	Deposits with external Agencies	78,529.00	0.00
460600100	Electricity Deposits	92,620.00	0.00
		399,982,232.43	0.00
	Closing Balance:		
450100000	Cash	8,106,499.20	8,280,977.00
450210100	SBT-Own Fund A/c No. 57023867271	31,395,544.07	42,960,131.00
450210200	PNB SWM A/c No 0100069547	3,181,661.00	5,524,228.00
450210300	SBI -SSA- A/c No. 3004345692	2,079,526.00	1,957.00
450210400	SBT Escro A/c No.57023868479	0.00	205,580.00
450210500	SBT -Escro- A/c No.57023868810	0.00	2,001,939.00
450210600	Synd Bank A/c No.2995 Central Market (Escro)	34,652.00	34,652.00

450210700	Vijaya Bank -1285	0.00	12,385.00
450210800	SBT NSAP 57023898062	522,759.00	462,881.00
450210900	Punjab National Bank - IHSDP A/C No:2100110355	18,408,383.00	5,000.00
450211000	SBT A/c No: 67039581131 [KSUDP]	18,962,425.00	0.00
450250100	TPA - Reglr- Pension A/c No.98	739,811.00	2,295,934.00
450250200	TPA-Contgt- Pension- A/c No.133	1,372,568.00	1,787,822.00
450250300	PD-1	2,133,854.00	15,843,854.00
450250400	MCFA-1	15,767,691.00	16,381,779.00
450250500	MCFA-2	44,124,230.00	20,935,279.00
450250600	MCFA-3	19,932,185.00	123,276.00
450250700	TPA-137 PF	1,251,423.00	1,429.00
		168,013,211.27	116,859,103.00
	GRAND TOTAL	730,018,421.70	116,859,103.00

Accounts Officer

Secretary

ALAPPUZHA

ALAPPUZHA MUNICIPALITY
Balance Sheet as on 31 March 2008

Code	Description of Items	Schedule	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	LIABILITIES			
	Reserve and Surplus			
310000000	Municipal (General) Fund	B-1	2,986,530.13	1,750,528.75
312000000	Reserves	B-2	26,981,407.00	-
	Total - Reserves and Surplus		29,967,937.13	1,750,528.75
	Grants & Contributions			
320000000	Grants & Contributions for Specific Purposes	B-3	76,405,935.63	10,976,729.63
	Total - Grants & Contributions		76,405,935.63	10,976,729.63
	Loans			
330000000	Secured Loans	B-4	3,343,000.00	3,779,000.00
331000000	Unsecured Loans	B-5	38,089,601.00	38,179,104.00
	Total - Loans		41,432,601.00	41,958,104.00
	Current Liabilities and Provisions			
340000000	Deposits Received	B-6	7,026,713.00	6,760,365.00
350000000	Other Liabilities (Sundry Creditors)	B-7	12,043,196.00	36,742,298.00
360000000	Provisions	B-8	644,469.00	-
	Total - Current Liabilities and Provisions		19,714,378.00	43,502,663.00
	Total - Liabilities		167,520,851.76	98,188,025.38
	ASSETS			
	Fixed Asset			
410000000	Fixed Assets (Gross)	B-9	20,272,005.00	17,648,827.00
411000000	Less : Accumulated Depreciation		(1,618,490.84)	(1,326,700.00)
	Fixed Assets (Net)		18,653,514.16	16,322,127.00
412000000	Capital Work in Progress		21,629,375.00	-
	Total - Fixed Assets		40,282,889.16	16,322,127.00
	Investments			
421000000	Investments-Others Funds	B-10	67,000.00	67,000.00
	Total - Investments		67,000.00	67,000.00
	Current Assets, Loans and Advances			
430000000	Stock in Hand (Inventories)	B-11	3,386,775.00	391,919.00
431000000	Sundry Debtors (Receivables)	B-12	5,448,397.00	8,223,330.50
450000000	Cash and Bank Balances	B-13	111,704,435.60	68,205,606.88
460000000	Loans, Advances and Deposits	B-14	6,631,355.00	4,978,042.00
	Total - Current Assets, Loans and Advances		127,170,962.60	81,798,898.38
	Total - Assets		167,520,851.76	98,188,025.38

ALAPPUZHA MUNICIPALITY
Schedules to Balance Sheet as on 31 March 2008

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Schedule B-1		
	Municipal (General Funds)		
	Opening Balance as per the last account	1,750,528.75	
	Additions during the year		
	Excess of Income over Expenditure	1,236,001.38	
	Deductions during the year	-	
	Balance at the end of the current year	2,986,530.13	1,750,528.75
	Schedule B-2		
	Reserves		
312100000	Capital Contribution	26,981,407.00	-
	Total- Reserves	26,981,407.00	-
	Schedule B-3		
	Grants & Contributions for Specific Purposes		
320000000	Grants, Contribution for Specific Purposes	76,405,935.63	10,976,729.63
	Total - Grants & Contributions for Specific Purposes	76,405,935.63	10,976,729.63
	Schedule B-4		
	Secured Loans		
330200200	Loans under KURDFC	3,343,000.00	3,779,000.00
	Total - Secured Loans	3,343,000.00	3,779,000.00
	Schedule B-5		
	Unsecured Loans		
331200000	Loans from State Government	38,089,601.00	38,179,104.00
	Total - Unsecured Loans	38,089,601.00	38,179,104.00
	Schedule B-6		
	Deposits Received		
340100101	Contractor's Earnest Money Deposit - Municipal Fund	337,816.00	468,719.00
340100200	Security Deposit	245,889.00	-
340100201	Contractor's Security Deposit - Municipal Fund	5,181,710.00	5,553,205.00
340100202	Contractor's Security Deposit - Specific Grants	50,000.00	-
340100302	Contractor's Retention Money - Specific Grants	1,211,298.00	738,441.00
	Total - Deposits Received	7,026,713.00	6,760,365.00
	Schedule B-7		

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Other Liabilities (Sundry Creditors)		
350000000	Other Liabilities	-	337,036.00
350100301	Contractors Control Account - Municipal Fund	-	-
350100302	Contractors Control Account - Specific Grants	19,405,329.00	37,159,679.00
350110200	Net Salary Payable	2,263,576.00	1,767,190.00
350110201	Salaries - Secretary Payable	370,796.00	23,936.00
350110400	Provident Fund Payable	85,906.00	294,822.00
350110600	Contribution to Central Pension Fund Payable	(16,706,423.00)	(11,239,799.00)
350119900	Other Employee Liabilities Payable	303,426.00	233,493.00
350200101	Recoveries Payable - Subscription to Provident Fund for Regular employees	258,787.00	2,003,838.00
350200103	Recoveries Payable - Loan Recovery	101,346.00	12,200.00
350200104	Recoveries Payable - Insurance Premium	76,149.00	80,807.00
350200105	Recoveries Payable - Court Attachments	-	1,000.00
350200106	Recoveries Payable - Co-operative Recovery	14,996.00	125,314.00
350200107	Recoveries Payable - KSFE Recovery	8,000.00	26,050.00
350200108	Recoveries Payable - Dues to other LSGIs	2,189.00	51,481.00
350200201	Recoveries Payable - Income Tax Deducted at Source - Municipal Fund	10,030.00	1,205.00
350200205	Recoveries Payable - Education Cess Deducted at Source - Municipal Fund	970.00	-
350200209	Recoveries Payable - Value Added Tax - Municipal Fund	18,942.00	-
350200214	Recoveries Payable - Kerala Construction Workers Welfare Fund - Municipal Fund	6,156.00	-
350200215	Recoveries Payable - Kerala Construction Workers Welfare Fund - Specific Grants	271,421.00	82,678.00
350300100	Library Cess Payable	4,929,801.00	4,168,625.00
350300400	VAT payable	3,198.00	-
350309900	Others payable	9,234.00	17,719.00
350410101	Advance Collection of Revenues - Property Tax	1,456.00	-
350410301	Advance Collection of Revenues - License Fees	602,836.00	-
350800000	Others		1,595,024.00
350800100	Liability in respect of Stale Cheque	5,075.00	-
	Total - Other Liabilities (Sundry Creditors)	12,043,196.00	36,742,298.00
	Schedule B-8		
	Provisions		
360100300	Provisions for Expenses -Others	644,469.00	-
	Total-Provisions	644,469.00	-

Schedule B-9

Fixed Assets

Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the year	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the year	Deductions during the year	Total at the end of the year	At the end of the year	At the end of the Previous year
410100100	Land - Municipality	7,116,217	1,525,100		8,641,317	-	-	-	-	8,641,317	7,116,217
410100101	Grounds	1,434,566	-		1,434,566				-	1,434,566	1,434,566
410100102	Parks	-	-		-				-	-	-
410100103	Gardens	-	-		-				-	-	-
410100104	Parking Lots	-	-		-				-	-	-
410100200	Land - Transferred Institutions	73	-		73				-	73	73
410200000	Buildings	-	-		-		-		-	-	-
410200100	Buildings - Municipality	39	-		39		1		1	38	39
410200101	Admn. Blding	4	-		4		0		0	4	4
410200102	Tolls	-	-		-		-		-	-	-
410200103	Staff Quarter Buildings	-	-		-		-		-	-	-
410200104	Guest House Buildings	1	-		1		0		0	1	1
410200105	Hospital Buildings	-	-		-		-		-	-	-
410200106	Dispensary/ Clinic Buildings	-	-		-		-		-	-	-
410200107	Slaughter House Buildings	-	-		-		-		-	-	-
410200108	School Buildings	-	-		-		-		-	-	-
410200109	Museum Buildings	-	-		-		-		-	-	-
410200110	Fire Station Buildings	-	-		-		-		-	-	-
410200111	Market Buildings	3	-		3		0		0	3	3
410200112	Public Comfort Stations	-	-		-		-		-	-	-
410200113	Recreation Centre Buildings	-	-		-		-		-	-	-
410200114	Swimming Pool Buildings	-	-		-		-		-	-	-
410200115	Marriage Hall/ Community Centre Buildings	-	-		-		-		-	-	-
410200199	Other Buildings	-	-		-		-		-	-	-
410200200	Buildings -Transferred Institutions	25	-		25		-		-	25	25
410300100	Concrete Roads	70	-		70		7		7	63	70
410300200	Black Topped Roads	262	-		262		45		45	217	262
410300300	Other Roads (Lanes)	633	-		633		209		209	424	633
410300400	Bridges	9,085,079	-		9,085,079	1,326,700	232,751		1,559,451	7,525,628	7,758,379
410300500	Culverts	-	-		-		-		-	-	-
410310000	Sewerage & Drainage	-	-		-		-		-	-	-
410310100	Sewerage	-	-		-		-		-	-	-
410310200	Drainage	-	-		-		-		-	-	-
410320100	Dam	-	-		-		-		-	-	-
410320200	Tunnel	-	-		-		-		-	-	-
410320300	Reservoir	-	-		-		-		-	-	-
410320400	Transmission (Trunk) Main	-	-		-		-		-	-	-

Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the year	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the year	Deductions during the year	Total at the end of the year	At the end of the year	At the end of the Previous year
410320500	Distribution & Regulation System	-	-		-				-	-	-
410330000	Public lighting	-	-		-		-		-	-	-
410330100	Lamp posts	-	9,056		9,056		453		453	8,603	-
410330200	Transformers	-	-		-		-		-	-	-
410330300	Sub-Stations	-	-		-		-		-	-	-
410400100	Plant & Machinery - Municipality	-	-		-				-	-	-
410400200	Plant & Machinery - Transferred Institutions	-	-		-				-	-	-
410500000	Vehicles	-	-		-		-		-	-	-
410500100	Vehicles - Municipality	20	-		20		2		2	18	20
410500101	Cars	2	-		2		0		0	2	2
410500102	Jeeps	14	61,526		61,540		6,154		6,154	55,386	14
410500103	Buses	-	-		-		-		-	-	-
410500104	Trucks	-	1,021,000		1,021,000		51,050		51,050	969,950	-
410500105	Tankers	1	-		1		0		0	1	1
410500106	Bull Dozers	-	-		-		-		-	-	-
410500107	Ambulances	-	-		-		-		-	-	-
410500108	Road Rollers	1	-		1		0		0	1	1
410500109	Dumpers	-	-		-		-		-	-	-
410500110	Fire Engines	-	-		-		-		-	-	-
410500111	Hearse Vans	-	-		-		-		-	-	-
410500199	Other Vehicles	-	-		-		-		-	-	-
410500200	Vehicles - Transferred Institutions	-	-		-		-		-	-	-
410600000	Office & Other Equipments	-	-		-		-		-	-	-
410600100	Office Equipments- Municipality	23	1,176		1,199		61		61	1,138	23
410600101	Air Conditioners	3	-		3		0		0	3	3
410600102	Computers, Printers & peripherals	11	-		11		2		2	9	11
410600103	Photocopiers	1	-		1		0		0	1	1
410600104	Refrigerators	1	-		1		0		0	1	1
410600105	Fax Machines	-	-		-		-		-	-	-
410600106	EPABX Systems	-	-		-		-		-	-	-
410600107	Projectors	-	-		-		-		-	-	-
410600200	Office & Other Equipments - Transferred Institutions	218	-		218		-		-	218	218
410700000	Furniture/Fixtures	-	-		-		-		-	-	-
410700100	Furniture/Fixtures Municipality	-	-		-		-		-	-	-

Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the year	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the year	Deductions during the year	Total at the end of the year	At the end of the year	At the end of the Previous year
410700101	Furniture & Fixture - Cabinets	769	-		769		77		77	692	769
410700102	Furniture/Fixtures Cupboards	-	-		-		-		-	-	-
410700103	Furniture & Fixture - Chairs	6,224	-		6,224		622		622	5,602	6,224
410700104	Furniture & Fixture - Tables	628	-		628		63		63	565	628
410700105	Furniture & Fixture - Partitions	-	-		-		-		-	-	-
410700106	Furniture & Fixture - Beds / Cots	28	-		28		3		3	25	28
410700107	Furniture & Fixture - Trolleys	-	-		-		-		-	-	-
410700108	Furniture & Fixture - Desks	2	-		2		0		0	2	2
410700150	Other Furniture & Fixtures	33	-		33		3		3	30	33
410700151	Fittings & Electrical Appliances - Fans	207	-		207		21		21	186	207
410700152	Fittings & Electrical Appliances - Electrical Fittings	-	5,320		5,320		266		266	5,054	-
410700153	Fittings & Electrical Appliances - Generators	-	-		-		-		-	-	-
410700199	Other Fittings & Electrical Appliances	-	-		-		-		-	-	-
410700200	Furniture/Fixtures/ Trnsfrd institutions	3,669	-		3,669		-		-	3,669	3,669
410800000	Other Fixed Assets	-	-		-				-	-	-
410800100	Other Fixed Assets - Municipality	-	-		-				-	-	-
410800200	Other Fixed Assets- Trnfrd institutions	-	-		-				-	-	-
		17,648,827	2,623,178	-	20,272,005	1,326,700	291,791		1,618,491	18,653,514	16,322,127

___/___/2008

Accounts Officer

Secretary

ALAPPUZHA MUNICIPALITY
Schedules to Balance Sheet as on 31 March 2008

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Schedule B-10		
	Invetments-Other Funds		
421500100	Equity Shares - Special Funds	67,000.00	67,000.00
	Total-Invetments-Other Funds	67,000.00	67,000.00
	Schedule B-11		
	Stock in Hand (Inventories)		
430800300	Closing Stock - Others	3,386,775.00	391,919.00
	Total - Stock in Hand (Inventories)	3,386,775.00	391,919.00
	Schedule B-12		
	Sundry Debtors (Receivables)		
431100100	Receivables for Property Taxes (Current)	712,637.00	-
431100200	Receivables for Property Taxes (Arrears)	2,546,878.00	5,875,951.00
431190101	Receivables for Profession Tax - Institutions/ Professionals/ Traders (Current)	358,255.00	-
431190102	Receivables for Profession Tax - Institutions/ Professionals/ Traders (Arrears)	698,231.00	1,437,573.50
431300201	Receivable for License Fees (Current)	178,867.00	-
431300202	Receivable for License Fees (Arrears)	3,234.00	12,236.00
431400198	Other Rents receivable (Current)	98,354.00	
431400198	Other Rents receivable (Arrears)	851,941.00	897,570.00
	Total - Sundry Debtors (Receivables)	5,448,397.00	8,223,330.50
	Schedule B-13		
	Cash and Bank Balances		
450100000	Cash	1,536,591.00	1,726,010.00
450210100	SBI, Beach Branch (MF)	3,423,635.95	1,863,844.45
450210200	Bank of India (NRY)	81,175.00	82,384.00

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
450210300	Central Bank of India (ADA)	140,045.00	93,411.00
450250100	MFA-I	2,712,717.00	896,329.00
450250200	MFA-II (a)	14,810,963.00	25,000.00
450250300	MFA-II (b)	177,000.00	23,000.00
450250400	MFA-III	558,950.00	388,927.00
450250500	TPA 50	85,906.00	294,822.00
450250600	TPA 129	1,528,694.00	1,469,955.00
450250700	TPA 139	9,882,807.00	9,503,064.00
450250800	TSB 940	1,000.00	11,142,287.00
450250900	MF A/c	3,252,371.00	3,307,762.00
450410100	Union Bank (MGP)	1,008,469.00	324,124.00
450410200	SBI (ADB) - Solid Waste Management	1,577,648.63	8,802,217.63
450410300	SBT (Tourism Management)	7,949,752.00	1,737,585.00
450410400	Union Bank of India (IHSDP)	39,745,235.00	-
450610100	Union Bank (Plan & Maintenance)	23,231,476.02	26,524,884.80
	Total - Cash and Bank Balances	111,704,435.60	68,205,606.88
	Schedule B-14		
Schedule	Loans, Advances and Deposits		
460100000	Loans and advances to employees	-	4,978,042.00
460100400	Festival Advance to Employees	3,000.00	-
460100700	Miscellaneous Advance	5,582,623.00	-
460400201	Advance to Contractors - Advance paid - Municipal Fund	5,000.00	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
460400202	Advance to Contractors - Advance paid - Specific Grants	996,800.00	-
460600100	Electricity Deposits (KSEB)	43,932.00	-
	Total - Loans, Advances and Deposits	6,631,355.00	4,978,042.00

__/__/2008

Accounts Officer

Secretary

ALAPPUZHA MUNICIPALITY
Income and Expenditure Statement for the Year Ended 31 March 2008

Code	Description of Items	Schedule	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	INCOME			
110000000	Tax Revenue	I-1	30,010,391.00	-
130000000	Rental Income from Municipal Properties	I-2	3,867,436.00	-
140000000	Fees & User Charges	I-3	5,039,320.00	-
150000000	Sale & Hire Charges	I-4	1,213,455.00	-
160000000	Revenue Grants, Contribution & Subsidies	I-5	122,816,137.00	-
170000000	Income from Investments - General Fund	I-6	16,340.00	-
171000000	Interest Earned	I-7	871,932.00	-
180000000	Other Income	I-8	902,191.00	-
A	Total - Income		164,737,202.00	-
	EXPENDITURE			
210000000	Establishment Expenditures	I-9	46,624,031.00	-
220000000	Administrative Expenditures	I-10	2,951,114.00	-
230000000	Operations & Maintenance Expenditures	I-11	8,124,130.00	-
240000000	Interest & Finance Charges	I-12	580,698.78	-
250000000	Programme Expenditures	I-13	102,856,514.00	-
271000000	Miscellaneous Expenditures	I-14	210,059.00	-
272000000	Depreciation for the year	B-9	291,790.84	-
B	Total - Expenditure		161,638,337.62	-
A-B	Gross surplus/deficit of income over expenditure before Prior Period Items		3,098,864.38	-
280000000	Prior Period Items (Net)	I-15	(1,862,863.00)	-
	Gross surplus/deficit of income over expenditure after Prior Period Items		1,236,001.38	-
290000000	Transfer to Reserve Funds		-	-
	Net Balance being surplus/deficit carried over to Municipal Fund		1,236,001.38	-

__/__/2008

Accounts Officer

Secretary

ALAPPUZHA MUNICIPALITY

Schedules to Income and Expenditure Statement for the Year Ended 31 March 2008

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount(Rs.)
	Schedule I-1		
	Tax Revenue		
110010000	Property Tax (General)	13,010,632.00	-
110100100	Profession Tax - Institutions/ Professionals/ Traders	12,553,444.00	-
110110000	Advertisement Tax	349,571.00	-
110160000	Entertainment Tax	4,021,854.00	-
110809900	Other Taxes	74,890.00	-
	Total -	30,010,391.00	-
	Schedule I-2		
	Rental Income from Municipal Properties		
130000000	Rental Income from Municipal Properties	3,863,208.00	-
130200100	Rent from Staff Quarters	4,228.00	-
	Total -	3,867,436.00	-
	Schedule I-3		
	Fees & User Charges		
140100100	Private Hospital & Paramedical Institutions Registration Fee	100.00	-
140100200	Tutorial College Registration Fee	300.00	-
140100300	Contractor Registration Fee	14,260.00	-
140110000	Licensing Fees	818,977.00	-
140110400	License Fees under Cinema Regulation Act	1,000.00	-
140110500	License Fees under PFA Act	78,730.00	-
140119900	Other Licensing Fees	2,020.00	-
140120100	Fees for Construction of Buildings	1,063,071.00	-
140120200	Fees for Installation of Machinery	1,075.00	-
140129900	Other Fees for Grant of Permit	22,478.00	-
140130100	Fees for Birth & Death Certificate	291,553.00	-
140130300	Fees for Marriage Certificate	27,440.00	-
140139900	Fees for Other Certificates or Extracts	114,375.00	-
140200200	Penal Interest	39,617.00	-
140200400	Fines imposed by court (including P.F.A)	75.00	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount(Rs.)
140200500	Fines imposed by Municipal and other laws	933,615.00	-
140400100	Fees for removal of Encroachment	1,060.00	-
140400200	Notice Fees	876.00	-
140500100	Water Charges	100.00	-
140501200	Slaughter House Fees	206,035.00	-
140501400	Receipts on account of cost services rendered	3,543.00	-
140501600	Receipts from Libraries	41,693.00	-
140501800	Receipts form Hospitals & Dispensaries	1,175.00	-
140502000	Crematorium Fees	73,600.00	-
140700100	Road Cutting Charges	1,302,552.00	-
	Total -	5,039,320.00	-
	Schedule I-4		
	Sale & Hire Charges		
150110100	Sale of Forms	117,372.00	-
150300100	Miscellaneous Sales	19,067.00	-
150400000	Hire Charges for Vehicles	1,077,016.00	-
	Total -	1,213,455.00	-
	Schedule I-5		
	Revenue Grants, Contribution & Subsidies		
160100101	Development Fund - General	42,442,490.00	-
160100102	Development Fund - Special Component Plan	5,183,000.00	-
160100205	Fund for Transferred Institutions - Social Welfare	313,322.00	-
160100209	Fund for Transferred Institutions - Education	206,552.00	-
160100302	Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	4,211,259.00	-
160100303	Fund for Transferred Functions/ Schemes - Unemployment Wages	3,704,280.00	-
160100305	Fund for Transferred Functions/ Schemes - Widow Pension	1,846,792.00	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount(Rs.)
160100306	Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	91,397.00	-
160100307	Fund for Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disabled/ Mentally Ret	1,763,059.00	-
160100309	Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	80,000.00	-
160100311	Fund for Transferred Functions/ Schemes - Old Age Pension	973,326.00	-
160100401	Maintenance Fund - Road Assets	1,211,045.00	-
160100402	Maintenance Fund - Non-Road Assets	13,362,932.00	-
160100500	General Purpose Fund	17,406,000.00	-
160101500	Grant for Festivals	10,000.00	-
160109900	Other Revenue Grants	2,543,623.00	-
160100000	Revenue Grant	27,467,060.00	-
	Total -	122,816,137.00	-
	Schedule I-6		
	Income from Investments - General Fund		
170200000	Dividend from KUDFC	16,340.00	-
	Total -	16,340.00	-
	Schedule I-7		
	Interest Earned		
171100000	Interest from Bank Accounts	871,932.00	
	Total -	871,932.00	-
	Schedule I-8		
	Other Income		
180400000	Recovery from Employees	17,263.00	
180809900	Miscellaneous Receipts	884,928.00	
	Total -	902,191.00	-
	Schedule I-9		
	Establishment Expenditures		
210100101	Salaries -Secretary	346,860.00	-
210100102	Salaries - Municipal Engineer	297,129.00	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount(Rs.)
210100103	Salaries - Health Officer	216,742.00	-
210100104	Salaries - Permanent Staff	15,030,305.00	-
210100105	Salaries - Temporary Staff	2,040,585.00	-
210100106	Salaries - Contingent Staff	14,416,643.00	-
210200101	Travelling Allowances - Secretary	16,744.00	-
210200103	Travelling Allowances - Health Officer	795.00	-
210200104	Travelling Allowances - Permanent Staff	20,663.00	-
210200204	Other allowances - Permanent Staff	190,489.00	-
210200205	Other allowances - Temporary Staff	400.00	-
210200206	Other allowances - Contingent Staff	31,809.00	-
210200304	Monthly Honorarium and Sitting Allowance - Councillors	1,098,717.00	-
210200402	Training Expenses	134,000.00	-
210300100	Contribution to Pension Fund - Regular employees	2,031,888.00	-
210300200	Contribution to Pension Fund - Contingent Staff	1,960,896.00	-
210300201	Contribution to Pension Fund - Contingent Staff (Deficit)	8,189,886.00	-
210500100	Remuneration	599,480.00	-
	Total -	46,624,031.00	-
	Schedule I-10		
	Administrative Expenditures		
220100301	Income Tax	55,304.00	-
220100399	Other Taxes/ Duties	3,591.00	-
220110100	Office Electricity Expenses	752,015.00	-
220110200	Water Charges	13,392.00	-
220120200	Postage Expenses	48,081.00	-
220129900	Miscellaneous Communication Expenses	9,528.00	-
220200000	Books & Periodicals	65,246.00	-
220210000	Printing & Stationery	720,330.00	-
220300100	Travelling Expense of Chairperson, Deputy Chairperson, Chairmen and Councillors	10,861.00	-
220519900	Miscellaneous Legal Expenses	138,000.00	-
220600100	Newspaper Advertisement Charges	31,090.00	-
220800200	Festival Expenses	88,628.00	-
220809900	Miscellaneous Administration Expenses	702,620.00	-
220120100	Telephone Expenses	312,428.00	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount(Rs.)
	Total -	2,951,114.00	-
	Schedule I-11		
	Operations & Maintenance Expenditures		
230100101	Electricity Charges for Street Lights	4,386,500.00	-
230100200	Diesel, Petrol & Gas	1,858,176.00	-
230400000	Hire Charges	1,750.00	-
230400100	Vehicle Hire Charges	2,500.00	-
230500100	Repairs & Maintenance - Road and Pavements	286,011.00	-
230500200	Repairs & Maintenance - Bridges and Culverts	135,985.00	-
230500400	Repairs & Maintenance - Drainage	96,023.00	-
230500600	Repairs & Maintenance - Street Lights	226,429.00	-
230510300	Repairs & Maintenance - Schools	29,978.00	-
230511400	Repairs & Maintenance - Shelter Homes	78,877.00	-
230511500	Repairs & Maintenance - Slaughter Houses	61,950.00	-
230511600	Repairs & Maintenance - Libraries	28,430.00	-
230520000	Repairs & Maintenance - Buildings	62,823.00	-
230530000	Repairs & Maintenance - Vehicles	768,157.00	-
230590000	Repairs & Maintenance - Others	3,948.00	-
230590100	Repairs & Maintenance - Machinery	84,780.00	-
230800100	Coolie for destruction of rats and dogs	5,140.00	-
230800200	Fee for the Inspection of Food	3,823.00	-
230800300	Expenses for Burying Unclaimed Dead bodies	2,850.00	-
	Total -	8,124,130.00	-
	Schedule I-12		
	Interest & Finance Charges		
240200000	Interest on Loans from State Government	7,737.00	-
240500200	Interest on loans from financial institutions	472,783.00	
240600100	Interest on Revenue Deposits	76,306.00	-
240700000	Bank Charges	23,872.78	
	Total -	580,698.78	-
	Schedule I-13		
	Programme Expenditures		

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount(Rs.)
250400100	Development Fund Programmes - Agriculture	2,519,672.00	-
250400200	Development Fund Programmes - Animal Husbandry & Dairy Development	325,000.00	-
250400602	Promotion of handicrafts	270,000.00	-
250400606	Formulate and implement self employment schemes in Industrial Sector	425,000.00	-
250400701	Identify the homeless and purampoke dwellers and to provide house sites and houses	330,000.00	-
250400702	Implementing housing programmes	3,181,000.00	-
250400800	Development Fund Programmes - Water Supply	8,181,266.00	-
250400900	Development Fund Programmes - Electricity & Energy	1,990,753.00	-
250400901	Encourage the consumption of bio-gas	985,000.00	-
250401000	Development Fund Programmes - Education	4,826,653.00	-
250401001	Run the Government pre-primary schools, primary schools and High schools	102,142.00	-
250401100	Development Fund Programmes - Public Works	6,682,048.00	-
250401101	Maintain the roads except National Highways, State Highways and major District roads within the Muni	11,145,452.00	-
250401200	Development Fund Programmes - Public Health & Sanitation	336,956.00	-
250401201	Run Dispensaries, Primary Health Centres and sub centres under all systems of medicines	466,142.00	-
250401202	Conduct child welfare centres and mother care homes	196,873.00	-
250401203	Organise remedial and other preventive measures against disease	101,400.00	-
250401205	Implement sanitation pogrammes	4,953,679.00	-
250401300	Development Fund Programmes - Social Welfare	1,785,994.00	-
250401301	Run Anganvadis	6,174,470.00	-
250401500	Development Fund Programmes - Development of SC/ST	4,103,000.00	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount(Rs.)
250401501	Implementation of beneficiary oriented schemes under Special Component Plan (SCP) and Tribal Sub Pla	2,130,000.00	-
250401600	Development Fund Programmes - Sports & Cultural Affairs	232,713.00	-
250500500	Programmes/Expenditures of Transferred Institutions - Social Welfare	296,854.00	-
250500502	Grant in aid to voluntary organisations/institutions running homes for physically handicapped perso	14,728.00	-
250500900	Programmes/Expenditures of Transferred Institutions - Education	206,552.00	-
250501606	Thatching grant	1,500.00	-
250501610	Students appearing for interviews and competitive exams - travel expenses	240.00	-
250600200	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labour	4,211,259.00	-
250600300	Programmes/Expenditures of Transferred Functions/ Schemes - Unemployment Wages	3,704,280.00	-
250600500	Programmes/Expenditures of Transferred Functions/ Schemes - Widow Pension	1,846,792.00	-
250600600	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 5	91,397.00	-
250600700	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disa	1,763,059.00	-
250600900	Programmes/Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Mar	80,000.00	-
250601100	Programmes/Expenditures of Transferred Functions/ Schemes - Old Age Pension	973,326.00	-
250400000	Development Fund Programmes	28,221,314.00	-
	Total -	102,856,514.00	-

Code	Description of Items	Current Year Amount (Rs.)	Previous Year Amount(Rs.)
	Schedule I-14		
	Miscellaneous Expenditures		
271000000	Miscellaneous Expenses	210,059.00	
	Total -	210,059.00	-
	Schedule I-15		
	Prior Period Items (Net)		
280500100	Prior Period Expenses - Tax Remission & Refund - Property Tax (General)	(11,546.00)	-
280500600	Prior Period Expenses - Tax Remission & Refund - Profession Tax - Institutions/ Professionals/ Trade	(300.00)	-
280800100	Prior Period - Establishment Expenses	(1,198,012.00)	-
280800200	Prior Period - Administrative Expenses	(532,470.00)	-
280800300	Prior Period - Operations and Maintenance Expenses	(72,985.00)	-
280800700	Prior Period - Miscellaneous Expenses	(47,550.00)	-
	Total -	(1,862,863.00)	-

___/___/2008

Accounts Officer

Secretary

ALAPPUZHA MUNICIPALITY
Statement of Cash Flow
For the period 1 April 2007 to 31 March 2008

Particulars	Amount
A.Cash flows from operating activities	
Gross surplus/ (deficit) over expenditure	1,236,001.38
Add:	
Depreciation	291,790.84
Interest & finance expenses	580,698.78
Less:	
Investment income	871,932.00
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra-ordinary items	1,236,559.00
Changes in current assets and current liabilities	
(Increase) / decrease in Sundry Debtors	2,774,933.50
(Increase) / decrease in Stock in hand	(2,994,856.00)
(Decrease)/ increase in Deposits received	266,348.00
(Decrease)/ increase in other current liabilities	68,355,980.00
Net cash generated from operating activities (A)	69,638,964.50
B. Cash flows from investing activities	
(Increase) / Decrease of fixed assets & Capital Work in Progress	(24,252,553.00)
(Increase) / Decrease of Investments/Deposit	(43,932.00)
Add:	
Proceeds from disposal of investments	-
Investment income received	871,932.00
Net cash generated from/ (used in) investing activities (B)	(23,424,553.00)
C. Cash flows from financing activities	
Add:	
Loans from banks/others received	-
Less:	
Loans repaid during the period	525,503.00
Loans & advances to employees	607,581.00
Loans to others	1,001,800.00
Finance expenses	580,698.78
Net cash generated from (used in) financing activities (C)	(2,715,582.78)
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	43,498,828.72
Cash and cash equivalents at beginning of period	68,205,606.88
Cash and cash equivalents at end of period	111,704,435.60
Cash and Cash equivalents at the end of the year compries of the following account balances at the end of the year	
i. Cash Balances	1,536,591.00
ii. Bank Balances	110,167,844.60
Total	111,704,435.60

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Accounts Officer

Secretary

ALAPPUZHA MUNICIPALITY

NOTES TO ACCOUNTS FOR THE YEAR 2007-08

1. From 1st April 2007, Accounts of the Alappuzha Municipality are maintained in accrual based, double entry accounting system as provided in the Kerala Municipal Accounts Manual issued by the Government of Kerala by virtue of the powers granted under Rule 75 of the Kerala Municipality (Accounts) Rules, 2007. The significant accounting principles adopted and non-conformity, if any, in the preparation of the Financial Statements of the Municipality, in the present system, for the financial year 2007-08 are given below.
 - 1.1 Basis of Accounting

The Financial Statements are prepared on a going concern and under historical cost basis under accrual basis of accounting. The method of accounting is the double entry system.
 - 1.2 Recognition of Revenue
 - i. Property Tax: Revenue in respect of Property and related Taxes are recognised in the period in which they become due and demands are ascertainable. The income shown under Property tax is the total demand for the year 2007-08.
 - ii. Profession Tax from Institutions/Traders: The income from Profession tax from Institutions and Traders and employees is the total demand for the year 2007-08.
 - iii. Advertisement Tax: Advertisement Taxes, in case auctioned to external agencies, are recognized as per the terms of agreement. During the year, the right to collect the advertisement tax has been auctioned out and the auctioned amount is taken as the income from advertisement tax as per the terms of the agreement.
 - iv. Entertainment Tax: Entertainment Tax is recognized as income on actual receipt.
 - v. Rent: Amount receivable as rent from office buildings etc., where there is an agreement for payment of rent has been taken as income based on agreement. Rent received from markets, civic amenities etc are accounted as income on actual receipt.

vi. D&O License fee: D&O License fee for a year is normally collected before the beginning of the year. Such receipts are shown as advance receipt when collected and accounted against the receipt for the year it relates to.

vii. Other Receipts: All other receipts are accounted as income on actual receipts.

Notes:

- a. In the absence of completed assessee wise Demand – Collection – Balance statement, income for 2007-08 of Property Tax, Profession Tax on traders/ Institutions/Employees and Rent from Municipal Properties have been recognized based on previous year DCB statement.
- b. In a few instances, the exact nature of receipt could not be ascertained from the receipts data. In such cases, the same are accounted as Miscellaneous Income or taken to the most appropriate account head based on the available information. .
- c. Provisions for Old Receivables: In the absence of Assessee-wise and Year –Wise receivables data as on 31st March 2008, no provision for old receivables has been made.
- d. Provision for long pending advances: No provision has been made for long pending advances as detailed verification of each item of advance has to be carried out.

1.3 Recognition of Expenditure

Expenditures on Salaries and other allowances are recognised as and when they are due for payment.

Other Revenue Expenditures are treated as expenditures as and when they become due.

Provisions for expenditures are made at the year-end for all bills received upto 30th April 2008.

1.4 Fixed Assets

Recognition

All Fixed Assets are carried over at cost less accumulated depreciation. The cost of fixed assets includes cost incurred/ money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date.

Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Re. 1/-.

Depreciation: Depreciation is provided on Straight Line Method.

Notes:

a.Capital work in Progress: The expenditure of capital nature are first taken to the Capital Work in Progress account and then transferred to the Assets account based on the completion report. However, there are certain assets, which are completed but still lying in capital work in progress as the date of completion and nature of asset for which the cost is incurred could not be ascertained.

b.Valuation of Fixed Assets: Valuation of Fixed Assets has been done as per the prescribed valuation methods. In several instances, the value was taken as Re 1.00 as the relevant records are not readily available.

1.5 Depreciation on Assets acquired/ constructed during the year

Depreciation is provided at full rates for assets, which are purchased /constructed before 1st October 2007 and at half the rates for assets, which are purchased / constructed on or after 1st October 2007.

Note: Since the exact nature of assets is not ascertainable in a few cases, the depreciation rates may not be as per the rates prescribed in the Kerala Municipal Accounts Manual.

1.6 Grants

General Grants, which are of a revenue nature, are recognised as income on actual receipt.

Specific Grants for revenue expenditure, received prior to the incurrence of the expenditure (received in advance), are treated as a liability till such time that the expenditure is incurred.

Grants received towards capital expenditure are treated as a liability till such time that the fixed asset is constructed or acquired. On construction/acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed/acquired is to stand reduced and the amount are treated as a capital receipt and are transferred from the respective Specific Grant Account to Capital Contribution.

1.7 Employee Benefits

Contributions for retirement benefits such as pension, gratuity, etc., made by the Municipality are recognised as and when they are due.

Contributions due to Pension Fund of contingent staff are recognised as an expense and as a liability as per existing rules.

Note: Pension paid to Contingent Staff has been recognized on cash basis.

3. **Other Disclosures**

- i. An amount of Rs 10,98,717 has been paid as honorarium and sitting fees to Chairman, Vice Chairman, Standing committee chairmen and Councillors during the year 2007-08.
- ii. Total of refunds and remission amounts to Rs 11,846.
- iii. Previous year amount: As this is the first year of preparing the financial statements in the present format, the previous year amounts could not be shown in the Income & Expenditure Statement and Receipts & Payment Statement. The previous year amounts shown in the Balance Sheet are the amounts as on 31st March 2007, compiled for the purpose of preparing the Opening Balance Sheet.

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Accounts Officer

Secretary

ALAPPUZHA MUNICIPALITY

Receipt and Payment Statement for the year ended on 31 March 2008

Code	Receipts	Current year Amount	Code	Payments	Current year Amount
	Opening Balance				
	Cash	1,726,010.00			
	Balance with Bank	66,479,596.88			
	Operating Receipts			Operating Payments :	
110000000	Tax Revenue	32,785,324.50	210000000	Establishment Expenditure	46,624,031.00
120000000	Assigned Revenues and Compensations	-	220000000	Administrative Expenditure	2,951,114.00
130000000	Rental Income from Municipal Properties	3,867,436.00	230000000	Operation and Maintnenace	8,124,130.00
140000000	Fees & User Charges	5,039,320.00	240000000	Interest and Finance Charges	580,698.78
150000000	Sale & Hire Charges	1,213,455.00	250000000	Programme Expenditure	102,856,514.00
160000000	Revenue Grants, Contribution & Subsidies	122,816,137.00	271000000	Miscellaneous Expenditures	210,059.00
170000000	Income from Investments	16,340.00	280000000	Prior Period Expenses	1,862,863.00
171000000	Interest Earned	871,932.00	430100200	Purchase of Material-Stores	2,994,856.00
180000000	Other Income	902,191.00		Non-Operating Payments	
	Non- Operating Receipts		412000000	Capital Work in Progress	21,629,375.00
340000000	Deposits Received	266,348.00	410000000	Fixed Asset	2,623,178.00
320000000	Grants and Contribution for Specific Purposes	65,429,206.00	460000000	Loans, Advances and Deposits	1,653,313.00
			330000000	Repayment of Secured Loan	436,000.00
312000000	Capital Contribution	26,981,407.00	331000000	Repayment of Un Secured Loan	89,503.00
			350000000	Other Liabilities	24,699,102.00
421000000	Investments in other Funds realised				
360000000	Provisions	644,469.00		Closing Balance:	
				Cash	1,536,591.00
				Balance with Bank	110,167,844.60
	Grand Total	329,039,172.38		Grand Total	329,039,172.38

__/__/2008

Accounts Officer

Secretary

THALLASERY

THALASSERY MUNICIPALITY

Balance Sheet as on : 31-Mar-2008

Code No.	Description of Items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	<u>LIABILITIES</u>			
	Reserve and Surplus			
310000000	Municipal (General) Fund	B-1	9,404,870.65	4,180,435.31
	Total - Reserve and Surplus		9,404,870.65	4,180,435.31
320000000	Grants & Contributions for Specific Purposes	B-4	40,175,003.00	11,769,668.00
	Loans			
331000000	Unsecured Loans	B-6	8,138,630.00	8,293,030.00
	Total - Loans		8,138,630.00	8,293,030.00
	Current Liabilities and Provisions			
340000000	Deposits Received	B-7	45,884,348.00	36,141,932.00
350000000	Other Liabilities (Sundry Creditors)	B-9	3,624,981.73	2,806,371.00
	Total - Current Liabilities and Provisions		49,509,329.73	38,948,303.00
	Total - LIABILITIES		107,227,833.38	63,191,436.31
	<u>ASSETS</u>			
	Fixed Asset			
410000000	Fixed Assets	B-11	21,372,220.00	14,284,529.00
411000000	Less : Accumulated Depreciation		-12,685,172.00	-11,629,759.00
412000000	Capital Work in Progress		15,146,213.00	0.00
	Total - Fixed Asset		23,833,261.00	2,654,770.00
	Investments			
420000000	Investments - General Funds	B-12	135,499.85	135,499.85
	Total - Investments		135,499.85	135,499.85
	Current Assets, Loans and Advances			
430000000	Stock in Hand (Inventories)	B-14	1,840,946.00	0.00
431000000	Sundry Debtors (Receivables)	B-15	22,593,987.78	13,970,456.92
450000000	Cash and Bank Balances	B-17	40,637,089.75	37,110,440.54
460000000	Loans, Advances and Deposits	B-18	18,187,049.00	9,320,269.00
	Total - Current Assets, Loans and Advances		83,259,072.53	60,401,166.46
	Total - ASSETS		107,227,833.38	63,191,436.31

Accounts Officer

Secretary

Schedule B-1

Municipal (General) Fund

Code No.	Particulars	Opening Balance as per the last account (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of the current year (Rs.)
310000000	Municipal (General Funds)	0.00	0.00	0.00	0.00	0.00
310100000	Municipal Fund	0.00	0.00	0.00	0.00	0.00
310100100	General Fund	4,180,435.31	0.00	4,180,435.31	0.00	4,180,435.31
310900000	Excess of Income over Expenditure	0.00	109,598,402.34	109,598,402.34	104,373,967.00	5,224,435.34
		4,180,435.31	109,598,402.34	113,778,837.65	104,373,967.00	9,404,870.65

Schedule B-4**Grants & Contributions for Specific Purposes**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
320000000	Grants, Contribution for Specific Purposes	22,591,463.00	11,769,668.00
320100000	Central Government	1,539,327.00	0.00
320200101	Development Fund - General - Capital	15,146,213.00	0.00
320801000	Beneficiary Contributions	0.00	0.00
320802000	Grant for projects	898,000.00	0.00
	Total - Grants & Contributions for Specific	40,175,003.00	11,769,668.00

Schedule B-6**Unsecured Loans**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
331200000	Loans from State Government	8,138,630.00	8,293,030.00
	Total - Unsecured Loans	8,138,630.00	8,293,030.00

Schedule B-7**Deposits Received**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
340100100	Earnest Money Deposit	14,280.00	0.00
340100300	Retention Money	22,056.00	0.00
340200100	Rent Deposit	3,234,844.00	0.00
340200200	Auction Deposit	1,781,600.00	0.00
340800000	Deposit Recived From Others	40,831,568.00	36,141,932.00
	Total - Deposits Received	45,884,348.00	36,141,932.00

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
350100301	Contractors Control Account - Municipal Fund	0.00	0.00
350100302	Contractors Control Account - Specific Grants	0.00	0.00
350100304	Contractors Control Account - Scheme expenditure	0.00	0.00
350110100	Gross Salary Payable	0.00	0.00
350110200	Net Salary Payable	1,652,796.00	1,201,713.00
350110700	Contribution to Other Pension Fund Payable	182,462.00	152,682.00
350200101	Recoveries Payable - Subscription to Provident Fund for Regular employees	372,337.00	353,993.00
350200103	Recoveries Payable - Loan Recovery	173,610.00	35,034.00
350200104	Recoveries Payable - Insurance Premium	165,282.00	146,746.00
350200105	Recoveries Payable - Court Attachments	12,500.00	0.00
350200106	Recoveries Payable - Co-operative Recovery	239,025.00	193,902.00
350200107	Recoveries Payable - KSFE Recovery	7,900.00	0.00
350200109	Recoveries Payable - Income Tax Deducted at Source - Salaries	0.00	0.00
350200199	Recoveries Payable - Other Recoveries from Employees	17,246.00	8,405.00
350200201	Recoveries Payable - Income Tax Deducted at Source - Municipal Fund	0.00	0.00
350200202	Recoveries Payable - Income Tax Deducted at Source - Specific Grants	0.00	0.00
350200204	Recoveries Payable - Income Tax Deducted at Source - Scheme Expenditure	0.00	0.00
350200209	Recoveries Payable - Value Added Tax - Municipal Fund	0.00	0.00
350200210	Recoveries Payable - Value Added Tax - Specific Grants	0.00	0.00
350200212	Recoveries Payable - Value Added Tax - Scheme Expenditure	0.00	0.00
350200214	Recoveries Payable - Kerala Construction Workers Welfare Fund - Municipal Fund	0.00	0.00
350200215	Recoveries Payable - Kerala Construction Workers Welfare Fund - Specific Grants	0.00	0.00
350200217	Recoveries Payable - Kerala Construction Workers Welfare Fund- Scheme Expenditure	0.00	0.00
350300000	Government Dues Payable	0.00	18,005.00
350300100	Library Cess Payable	0.00	0.00
350300200	Poor Home Cess Payable	728,930.42	695,891.00

350300400	VAT payable	32,277.31	0.00
350309900	Others payable	40,616.00	0.00
	Total - Other Liabilities (Sundry Creditors)	3,624,981.73	2,806,371.00

Schedule B-11

Fixed Assets

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
410100100	Land - Municipality	2,647,637.00	2,647,637.00
410100101	Grounds	1.00	1.00
410100200	Land - Transferred Institutions	327,176.00	0.00
410200100	Buildings - Municipality	3,196,643.00	3,196,643.00
410200108	School Buildings	1,093,355.00	0.00
410200199	Other Buildings	636,660.00	0.00
410200200	Buildings - Transferred Institutions	60,000.00	0.00
410300100	Concrete Roads	595,881.00	0.00
410300200	Black Topped Roads	1,642,733.00	0.00
410300300	Other Roads	1,128,287.00	1,128,287.00
410300500	Culverts	225,767.00	225,767.00
410310200	Drainage	1,414,408.00	0.00
410320500	Distribution & Regulation System	7,138,298.00	7,080,118.00
410330100	Lamp Posts	416,133.00	0.00
410500101	Cars	2.00	2.00
410500102	Jeeps	362,766.00	2.00
410500108	Road Rollers	1.00	1.00
410500199	Other Vehicles	40,033.00	33.00
410500200	Vehicles - Transferred Institutions	20.00	20.00
410600101	Air Conditioners	32,200.00	0.00
410600102	Computers, Printers & Peripherals	65,442.00	35.00
410600103	Photocopiers	109,127.00	0.00
410600106	EPABX Systems	89,851.00	0.00
410600200	Office & Other Equipments - Transferred Institutions	43.00	43.00
410700101	Furniture & Fixture - Cabinets	50,121.00	204.00
410700103	Furniture & Fixture - Chairs	316.00	316.00
410700104	Furniture & Fixture - Tables	46,003.00	218.00
410700151	Fittings & Electrical Appliances - Fans	2,745.00	0.00
410700199	Other Fittings & Electrical Appliances	15,879.00	4.00

410700200	Furniture, Fixtures, Fittings & Electrical Appliances - Transferred Institutions	5,056.00	5,056.00
410800100	Other Fixed Assets - Municipality	29,497.00	3.00
410800200	Other Fixed Assets - Transferred Institutions	139.00	139.00
	Total - Fixed Assets	21,372,220.00	14,284,529.00

Schedule B-12

Investments - General Funds

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
420500000	Equity Shares	124,100.00	124,100.00
420800000	Other Investments	11,399.85	11,399.85
	Total - Investments - General Funds	135,499.85	135,499.85

Schedule B-14

Stock in Hand (Inventories)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
430100200	Purchase of Material - Stores	1,788,526.00	0.00
430800200	Purchase of Material - Others	52,420.00	0.00
	Total - Stock in Hand (Inventories)	1,840,946.00	0.00

Schedule B-15

Sundry Debtors (Receivables)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
431100100	Receivables for Property Taxes (Current)	11,286,835.37	0.00
431100200	Receivables for Property Taxes (Arrears)	6,973,818.26	10,476,292.92
431190000	Receivables for Other Taxes	0.00	4,260.00
431190101	Receivables for Profession Tax - Institutions/ Professionals/ Traders (Current)	300,501.00	0.00
431190102	Receivables for Profession Tax - Institutions/ Professionals/ Traders (Arrears)	893,393.00	1,148,583.00
431199902	Receivables for other taxes (Arrears)	158,478.00	158,478.00
431200000	Receivables for Cess	366,604.15	381,247.00

431300200	Receivable for Fees	0.00	800.00
431300202	Receivable for License Fees (Arrears)	0.00	6,330.00
431300204	Receivable for Advertisement Fees (Arrears)	14,400.00	14,400.00
431400100	Rent Receivable from Municipal properties	3,813,192.00	2,967,133.00
431400102	Rent receivable from Civic Amenities (Arrears)	0.00	68,402.00
431400104	Rent receivable from Office Buildings (Arrears)	0.00	47,160.00
431910000	State Govt Cesses/ levies in Property Taxes - Control account	-1,213,234.00	-1,302,629.00
	Total - Sundry Debtors (Receivables)	22,593,987.78	13,970,456.92

Schedule B-17

Cash and Bank Balances

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
450000000	Cash and Bank balance	0.00	0.00
450100000	Cash	863,736.00	2,076,434.31
450210100	Andhra Bank, A/c No. 100	1,900,768.00	1,835,643.00
450210200	PNB, A/cNo.4350000104516696	12,086,160.40	7,360,302.00
450210300	SBI, A/c No. 10618536515	930,722.91	2,303,484.91
450210400	Vijaya Bank, A/c No. 14668	1,713,911.50	3,687,013.50
450210500	PNB, A/c No. 1117	2,811,813.00	2,640,884.00
450220100	Dhanalakshmi Bank, A/c No. 128115439	34,003.53	800,000.00
450230100	Punnol Service Co-operative Bank	0.00	24,900.40
450230200	Kodiyeri Service Co-operative Bank	2,667,182.41	75,939.41
450240100	Kodiyeri Post Office Saving Bank, A/c No. 843013	0.00	43,085.01
450250000	Treasury	0.00	0.00
450250100	TPA 216	246,000.00	676,879.00
450250200	TPA 262	205,728.00	196,712.00
450250300	MFA1	3,442,477.00	2,724,725.00
450250400	TMF	661,505.00	661,505.00
450250500	TPA 241	0.00	7,710.00
450250600	TPA 246	0.00	225,555.00
450250700	MFA II	10,706,762.00	9,637,964.00
450250800	MFA III	2,366,320.00	2,131,704.00
	Total - Cash and Bank Balances	40,637,089.75	37,110,440.54

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
460100000	Loans and advances to employees	571,936.00	0.00
460100100	Housing Loan to Employees	1,060,449.00	1,271,708.00
460100200	Vehicle Loan to Employees	20,010.00	65,080.00
460100400	Festival Advance to Employees	2,840.00	0.00
460100600	Advance for Projects	348,000.00	0.00
460100700	Miscellaneous Advance	269,776.00	0.00
460400201	Advance to Contractors - Advance paid - Municipal Fund	1,751,266.00	0.00
460400205	Advance to Contractors - Materials issued to Contractors - Municipal Fund	0.00	2,401,997.00
460500000	Advance to others	5,294,838.00	5,533,865.00
460500101	Advance to Beneficiary Committee Conveners - Municipal Fund	0.00	47,619.00
460500200	Advance to Implementing Agencies	400,000.00	0.00
460500202	Advance to Implementing Agencies - Specific Grants	240,000.00	0.00
460500303	Advance to Projects - Special Funds	3,852,613.00	0.00
460500304	Advance to Projects - Scheme Expenditure	4,265,768.00	0.00
460509900	Other Advances	25,000.00	0.00
460600100	Electricity Deposits	84,553.00	0.00
	Total - Loans, Advances and Deposits	18,187,049.00	9,320,269.00

THALASSERY MUNICIPALITY

Income and Expenditure Statement for the period from 01-Apr-2007 to 31-Mar-2008

Code No.	Item/Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	INCOME			
110000000	Tax Revenue	I-1	35,598,123.95	0.00
130000000	Rental Income from Municipal Properties	I-3	11,147,033.00	0.00
140000000	Fees & User Charges - Income Head Wise	I-4(b)	7,419,956.99	0.00
150000000	Sale & Hire Charges - Income Head Wise	I-5(b)	365,639.34	0.00
160000000	Revenue Grants, Contribution & Subsidies	I-6	52,437,556.00	0.00
171000000	Interest Earned	I-8	614,902.53	0.00
180000000	Other Income	I-9	2,015,190.53	0.00
A	Total - INCOME		109,598,402.34	0.00
	EXPENDITURE			
210000000	Establishment Expenditures - Expenditure Head Wise	I-10(b)	51,412,175.00	0.00
220000000	Administrative Expenditures - Expenditure Head Wise	I-11(b)	8,530,266.00	0.00
230000000	Operations & Maintenance Expenditures - Expenditure Head Wise	I-12(b)	18,748,522.00	0.00
240000000	Interest & Finance Charges	I-13	132,824.00	0.00
250000000	Programme Expenditures	I-14	24,013,540.00	0.00
260000000	Revenue Grants, Contributions & Subsidies	I-15	60,500.00	0.00
271000000	Miscellaneous Expenditures	I-17	189,874.00	0.00
272000000	Depreciation		1,055,413.00	0.00
B	Total - EXPENDITURE		104,143,114.00	0.00
A-B	Gross surplus/deficit of income over expenditure before Prior Period Items		5,455,288.34	0.00
280000000	Prior Period Items (Net)	I-18	-230,853.00	0.00
	Gross surplus/deficit of income over expenditure after Prior Period Items		5,224,435.34	0.00
	Net Balance being surplus/deficit carried over to Municipal Fund		5,224,435.34	0.00

Schedule I-1 Tax Revenue

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
110010000	Property Tax (General)	22,566,145.00	0.00
110100100	Profession Tax - Institutions/ Professionals/ Traders	2,497,936.00	0.00
110100200	Profession Tax - Employees	4,545,162.00	0.00
110110000	Advertisement Tax	214,816.00	0.00
110160000	Entertainment Tax	5,774,064.95	0.00
	Total - Tax Revenue	35,598,123.95	0.00

Schedule I-3 Rental Income from Municipal Properties

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
130100000	Rent from Civic Amenities	100,000.00	0.00
130100100	Rent from Markets	1,323,240.00	0.00
130100200	Rent from Town Hall	4,500.00	0.00
130100300	Rent from Stadium	750.00	0.00
130100500	Rent from Bus Stands	848,871.00	0.00
130100600	Rent from Lorry, Taxi, Auto & Other Vehicle Stands	19,750.00	0.00
130100700	Rent from Sand Auction	9,372.00	0.00
130100800	Rent from Shopping Complex	8,804,184.00	0.00
130101100	Rent from Conference Hall	300.00	0.00
130200000	Rent from Office Buildings	22,332.00	0.00
130200100	Rent from Staff Quarters	13,734.00	0.00
	Total - Rental Income from Municipal Properties	11,147,033.00	0.00

Schedule I-4(b) Fees & User Charges - Income Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
140100200	Tutorial College Registration Fee	400.00	0.00
140100300	Contractor Registration Fee	3,800.00	0.00
140110100	License Fees for Dangerous & Offensive Trades	592,583.82	0.00
140110200	License Fees for Lodge	450.00	0.00
140110300	License Fees under P.P.R ACT	619.00	0.00
140110400	License Fees under Cinema Regulation Act	4,500.00	0.00
140110500	License Fees under PFA Act	33,003.00	0.00
140120100	Fees for Construction of Buildings	4,800,302.00	0.00
140130100	Fees for Birth & Death Certificate	268,112.00	0.00
140130300	Fees for Marriage Certificate	66,240.00	0.00
140200500	Fines imposed by Municipal and other laws	917,790.42	0.00
140400200	Notice Fees	10,420.75	0.00
140400400	Ownership Change Fees	77,275.00	0.00
140400500	License Change Fees	1,350.00	0.00
140500000	User Charges	50,000.00	0.00
140501100	Bus Stand Fees	555,058.00	0.00
140501400	Receipts on account of cost services rendered	1,148.00	0.00
140700000	Service/ Administrative Charges	7,169.00	0.00
140700100	Road Cutting Charges	29,736.00	0.00
	Total - Fees & User Charges - Income Head Wise	7,419,956.99	0.00

Schedule I-5(b) Sale & Hire Charges - Income Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
150100500	Sale of Sand	31,417.00	0.00
150110100	Sale of Forms	334,222.34	0.00
	Total - Sale & Hire Charges - Income Head Wise	365,639.34	0.00

Schedule I-6 Revenue Grants, Contribution & Subsidies

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
160100101	Development Fund - General	15,641,165.00	0.00
160100102	Development Fund - Special Component Plan	588,056.00	0.00
160100205	Fund for Transferred Institutions - Social Welfare	100,000.00	0.00
160100216	Fund for Transferred Institutions - Development of Scheduled Caste /Scheduled Tribe	233,441.00	0.00
160100299	Fund for Transferred Institutions - Others/Miscellaneous	10,000.00	0.00
160100302	Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	879,256.00	0.00
160100303	Fund for Transferred Functions/ Schemes - Unemployment Wages	235,200.00	0.00
160100305	Fund for Transferred Functions/ Schemes - Widow Pension	619,252.00	0.00
160100306	Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	522,299.00	0.00
160100307	Fund for Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disabled/ Mentally Retarded	928,028.00	0.00
160100308	Fund for Transferred Functions/ Schemes - Destitute Pension	128,018.00	0.00
160100309	Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	220,000.00	0.00
160100310	Fund for Transferred Functions/ Schemes - Financial Help for Intercaste Marriages	5,000.00	0.00
160100311	Fund for Transferred Functions/ Schemes - Old Age Pension	2,614,265.00	0.00
160100401	Maintenance Fund - Road Assets	5,478,819.00	0.00
160100402	Maintenance Fund - Non-Road Assets	8,140,157.00	0.00
160100500	General Purpose Fund	12,872,000.00	0.00
160101000	Grant under JSRY	1,383,000.00	0.00
160101100	Special Grants	300,000.00	0.00
160101500	Grant for Festivals	510,000.00	0.00
160101600	Grant for Shelter Homes/ Rescue Shelters	200,000.00	0.00
160109900	Other Revenue Grants	829,600.00	0.00
	Total - Revenue Grants, Contribution & Subsidies	52,437,556.00	0.00

Schedule I-8 Interest Earned

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
171100000	Interest from Bank Accounts	614,902.53	0.00
	Total - Interest Earned	614,902.53	0.00

Schedule I-9 Other Income

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
180800000	Miscellaneous Income	180,596.60	0.00
180809900	Miscellaneous Receipts	1,834,593.93	0.00
	Total - Other Income	2,015,190.53	0.00

Schedule I-10(b) Establishment Expenditures - Expenditure Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
210100101	Salaries -Secretary	379,359.00	0.00
210100104	Salaries - Permanent Staff	14,669,163.00	0.00
210100105	Salaries - Temporary Staff	570,131.00	0.00
210100106	Salaries - Contingent Staff	16,571,980.00	0.00
210100200	Wages	291,396.00	0.00
210200101	Travelling Allowances - Secretary	45,506.00	0.00
210200102	Travelling Allowances - Municipal Engineer	1,763.00	0.00
210200104	Travelling Allowances - Permanent Staff	66,240.00	0.00
210200105	Travelling Allowances - Temporary Staff	14,192.00	0.00
210200204	Other allowances - Permanent Staff	203,137.00	0.00
210200205	Other allowances - Temporary Staff	65,400.00	0.00
210200206	Other allowances - Contingent Staff	390,430.00	0.00
210200301	Monthly Honorarium and Sitting Allowance - Chairperson	6,000.00	0.00
210200304	Monthly Honorarium and Sitting Allowance - Councillors	1,175,613.00	0.00
210200401	Uniforms	163,067.00	0.00
210300100	Contribution to Pension Fund - Regular employees	6,900,000.00	0.00
210300101	Contribution to Pension Fund - Regular employees - Secretary	182,462.00	0.00
210300104	Contribution to Pension Fund - Regular employees - Permanent Staff	2,634,961.00	0.00
210300200	Contribution to Pension Fund - Contingent Staff	4,250,000.00	0.00
210400100	Leave Encashment	1,997,601.00	0.00
210500100	Remuneration	33,774.00	0.00
210300000	Pension Contribution	800,000.00	0.00
	Total - Establishment Expenditures - Expenditure Head Wise	51,412,175.00	0.00

Schedule I-11(b) Administrative Expenditures - Expenditure Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
220100101	Rent of Buildings	2,500.00	0.00
220100201	Land Revenue	2,058.00	0.00
220100300	Taxes	4,386.00	0.00
220110200	Water Charges	1,252,762.00	0.00
220119900	Other Office Maintenance Expenses	5,200.00	0.00
220120200	Postage Expenses	90,667.00	0.00
220200000	Books & Periodicals	34,694.00	0.00
220210000	Printing & Stationery	542,642.00	0.00
220300100	Travelling Expense of Chairperson, Deputy Chairperson, Chairmen and Councillors	106,188.00	0.00
220400000	Insurance	386,726.00	0.00
220500000	Audit Fees	3,432,949.00	0.00
220510100	Law Charges	72,389.00	0.00
220519900	Miscellaneous Legal Expenses	55,400.00	0.00
220520000	Professional & Other Fees	1,286,317.00	0.00
220600000	Advertisement & Publicity	16,135.00	0.00
220600100	Newspaper Advertisement Charges	223,001.00	0.00
220800100	Fuel and Maintenance expense by the council, Chairperson etc.	167,414.00	0.00
220800200	Festival Expenses	500,150.00	0.00
220809900	Miscellaneous Administration Expenses	82,376.00	0.00
220120100	Telephone Expenses	266,312.00	0.00
	Total - Administrative Expenditures - Expenditure Head Wise	8,530,266.00	0.00

Schedule I-12(b) Operations & Maintenance Expenditures - Expenditure Head Wise

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
230100100	Electricity Charges	1,013,170.00	0.00
230100101	Electricity Charges for Street Lights	2,628,335.00	0.00
230100200	Diesel, Petrol & Gas	1,463,158.00	0.00
230309900	Consumption of Stores - Other Stores	212,746.00	0.00
230400100	Vehicle Hire Charges	493,656.00	0.00
230500000	Repairs & Maintenance - Infrastructure Assets	6,060.00	0.00
230500100	Repairs & Maintenance - Road and Pavements	6,064,898.00	0.00
230500300	Repairs & Maintenance - Water Supply	391,339.00	0.00
230500400	Repairs & Maintenance - Drainage	698,095.00	0.00
230500600	Repairs & Maintenance - Street Lights	1,284,215.00	0.00
230500700	Repairs & Maintenance - Dumping Grounds	199,567.00	0.00
230509900	Repairs & Maintenance - Other Infrastructure Assets	3,119.00	0.00
230510200	Repairs & Maintenance - Dispensaries & Clinics	18,584.00	0.00
230510600	Repairs & Maintenance - Playgrounds	48,070.00	0.00
230520000	Repairs & Maintenance - Buildings	3,521,535.00	0.00
230530000	Repairs & Maintenance - Vehicles	603,991.00	0.00
230800100	Coolie for destruction of rats and dogs	33,980.00	0.00
230800200	Fee for the Inspection of Food	3,698.00	0.00
230800300	Expenses for Burying Unclaimed Dead bodies	15,056.00	0.00
230800400	Expenses relating to collection of Taxes	34,250.00	0.00
230800500	Contribution for the repairs and maintenance of Railway, PWD, KSEB & Other Firms	11,000.00	0.00
	Total - Operations & Maintenance Expenditures - Expenditure Head Wise	18,748,522.00	0.00

Schedule I-13 Interest & Finance Charges

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
240300000	Interest on Loans from Government Bodies & Associations	68,919.00	0.00
240500200	Interest on loans from financial institutions	16,849.00	0.00
240600100	Interest on Revenue Deposits	21,000.00	0.00
240700000	Bank Charges	26,056.00	0.00
	Total - Interest & Finance Charges	132,824.00	0.00

Schedule I-14 Programme Expenditures

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
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250000000	Programme Expenses	136,560.00	0.00
250200100	Expenditure on Poverty Eradication Program	1,153,000.00	0.00
250400103	Soil conservation	113,140.00	0.00
250400108	Promotion of horticulture and vegetable cultivation	27,021.00	0.00
250400110	Encourage plant protection activities	129,500.00	0.00
250400201	Implementation of cattle improvement programmes	162,500.00	0.00
250400205	Running of I.C.D.P. sub-centres	2,447,693.00	0.00
250400303	Carry out conservation of water	20,000.00	0.00
250400604	Establishment of Mini Industrial Estates	9,662.00	0.00
250400700	Development Fund Programmes - Housing	664,000.00	0.00
250400701	Identify the homeless and purampoke dwellers and to provide house sites and houses	178,500.00	0.00
250400702	Implementing housing programmes	469,588.00	0.00
250400707	Mobilise fund necessary for housing	10,000.00	0.00
250400802	Arrange water supply schemes within the respective Municipalities	180,275.00	0.00
250400900	Development Fund Programmes - Electricity & Energy	290,000.00	0.00
250401000	Development Fund Programmes - Education	528,698.00	0.00
250401001	Run the Government pre-primary schools, primary schools and High schools	1,759,176.00	0.00
250401002	Implement literary programmes	259,450.00	0.00
250401004	Run the Government Higher Secondary Schools in the Municipal area	29,700.00	0.00
250401101	Maintain the roads except National Highways, State Highways and major District roads within the Municipality	1,825,792.00	0.00
250401200	Development Fund Programmes - Public Health & Sanitation	70,224.00	0.00
250401201	Run Dispensaries, Primary Health Centres and sub centres under all systems of medicines	735,910.00	0.00
250401205	Implement sanitation programmes	2,000.00	0.00
250401206	Run Public Health Centres and Taluk hospitals under all system of medicine, in Municipal area	4,225,070.00	0.00
250401300	Development Fund Programmes - Social Welfare	972,470.00	0.00
250401301	Run Anganwadis	176,530.00	0.00
250401304	Sanction financial assistance for the marriage of the daughters of widows	10,000.00	0.00
250401400	Development Fund Programmes - Eradication of Poverty	875,550.00	0.00
250401403	Create community assets to get continuing benefit to the poor	29,932.00	0.00
250401500	Development Fund Programmes - Development of SC/ST	5,490.00	0.00
250401504	Provide financial assistance for the Scheduled Caste/Scheduled Tribe Students	1,350.00	0.00
250401600	Development Fund Programmes - Sports & Cultural Affairs	20,000.00	0.00

250500502	Grant in aid to voluntary organisations/institutions running homes for physically handicapped persons	100,000.00	0.00
250500504	Orphanages - grant in aid	128,018.00	0.00
250501600	Programmes/Expenditures of Transferred Institutions - Development of Scheduled Caste /Scheduled Tribe	233,441.00	0.00
250600200	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	879,256.00	0.00
250600300	Programmes/Expenditures of Transferred Functions/ Schemes - Unemployment Wages	235,200.00	0.00
250600500	Programmes/Expenditures of Transferred Functions/ Schemes - Widow Pension	619,252.00	0.00
250600600	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	522,299.00	0.00
250600700	Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disabled/ Mentally Retarded	928,028.00	0.00
250600900	Programmes/Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	220,000.00	0.00
250601000	Programmes/Expenditures of Transferred Functions/ Schemes - Financial Help for Intercaste Marriages	5,000.00	0.00
250601100	Programmes/Expenditures of Transferred Functions/ Schemes - Old Age Pension	2,614,265.00	0.00
250609900	Programmes/Expenditures of Transferred Functions/ Schemes - Others/ Miscellaneous	10,000.00	0.00
	Total - Programme Expenditures	24,013,540.00	0.00

Schedule I-15 Revenue Grants, Contributions & Subsidies

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
260200100	Contribution to Special Funds	19,000.00	0.00
260200200	Contribution to other Funds	41,500.00	0.00
	Total - Revenue Grants, Contributions & Subsidies	60,500.00	0.00

Schedule I-17 Miscellaneous Expenditures

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
271000000	Miscellaneous Expenses	189,874.00	0.00
	Total - Miscellaneous Expenditures	189,874.00	0.00

Schedule NIL Depreciation

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
272200000	Buildings	74,690.00	0.00
272300000	Roads & Bridges	610,320.00	0.00
272310000	Sewerage & Drainage	149,773.00	0.00
272320000	Waterways	1,455.00	0.00
272330000	Public Lighting	20,807.00	0.00
272500000	Vehicles	100,691.00	0.00
272600000	Office & Other Equipments	70,121.00	0.00
272700000	Furniture, Fixtures, Fittings & Electrical Appliances	20,182.00	0.00
272800000	Other Fixed Assets	7,374.00	0.00
	Total - Depreciation	1,055,413.00	0.00

Schedule I-18 Prior Period Items (Net)

Code	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
280500100	Prior Period Expenses - Tax Remission & Refund - Property Tax (General)	-129,368.00	0.00
280509900	Prior Period Expenses - Tax Remission & Refund - Other Taxes	-64,686.00	0.00
280800000	Other Expenses	-21,000.00	0.00
280800200	Prior Period - Administrative Expenses	-15,799.00	0.00
	Total - Prior Period Items (Net)	-230,853.00	0.00

THALASSERY MUNICIPALITY

Statement of Cash Flow

For the period 1 April 2007 to 31 March 2008

Particulars	Amount
A. Cash flows from operating activities	
Gross surplus/ (deficit) over expenditure	5,224,435.34
Add:	
Depreciation	1,055,413.00
Interest & finance expenses	132,824.00
Less:	
Investment income	614,902.53
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra-ordinary items	5,797,769.81
Changes in current assets and current liabilities	
(Increase) / decrease in Sundry Debtors	(8,623,530.86)
(Increase) / decrease in Stock in hand	(1,840,946.00)
(Increase) / decrease in prepaid expenses	
(Decrease)/ increase in Deposits received	(8,866,780.00)
(Decrease)/ increase in other current liabilities	29,223,945.73
Net cash generated from operating activities (A)	15,690,458.68
B. Cash flows from investing activities	
(Increase) / Decrease of fixed assets & Capital Work in Progress	(22,233,904.00)
(Increase) / Decrease of Investments/Deposit	9,742,416.00
Add:	
Proceeds from disposal of investments	
Investment income received	614,902.53
Net cash generated from/ (used in) investing activities (B)	(11,876,585.47)
C. Cash flows from financing activities	
Add:	
Loans from banks/others received	
Less:	
Loans repaid during the period	154,400.00
Loans & advances to employees	
Loans to others	
Finance expenses	132,824.00
Net cash generated from (used in) financing activities (C)	(287,224.00)
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	3,526,649.21
Cash and cash equivalents at beginning of period	37,110,440.54
Cash and cash equivalents at end of period	40,637,089.75
Cash and Cash equivalents at the end of the year compries of the following account balances at the end of the year	
i. Cash Balances	863,736.00
ii. Bank Balances	22,144,561.75
iii. Balances with other banks (Treasury)	17,628,792.00
Total	40,637,089.75

____/____2008

Accounts Officer

Secretary

THALASSERY MUNICIPALITY

NOTES TO ACCOUNTS

1. Significant accounting principles adopted in preparation of Financial Statements of Thalassery Municipality for the financial year 2007-08 is given below.

- 1.1 Basis of Accounting

The Financial Statements are prepared on a going concern and under historical cost basis under accrual basis of accounting. The method of accounting is the double entry system.

- 1.2 Recognition of Revenue

- i. *Revenue*

- a. Revenue in respect of Property and related Taxes are recognised in the period in which they become due and demands are ascertainable.
 - b. Entertainment Tax and Timber Tax are recognised as income on actual receipt.
 - c. Revenues in respect of Profession Tax on Institutions/ Professionals/ Traders are accrued in the year to which it pertains when demands are ascertainable based on applicable Acts of the State.
 - d. Revenues in respect of Profession Tax from employees are recognised on actual receipt.
 - e. Revenue in respect of Connection Charges for Water Supply is recognised on actual receipt.
 - f. Revenue in respect of Water Tanker Charges and Road Cutting Charges, Penalties are recognised on actual receipt.
 - g. Revenue in respect of Trade License Fees are accrued in the year to which it pertains, when demands are ascertainable based on the terms of the Acts and Rules.
 - h. Revenues in respect of rents from properties are accrued based on terms of agreement.
 - i. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the Municipality, are recognised in the period in which they become due, i.e., when demand is ascertainable.
 - j. The Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the Municipality, are recognised on actual receipt.

- ii. *Provision against receivables*

- a. Prudential norms are applied based on type of income and age of receivable. Based on the principle on provisioning, incomes that have been accrued and are doubtful of recovery are provided for.

1.3 Recognition of Expenditure

- a. Expenditures on Salaries and other allowances are recognised as and when they are due for payment.
- b. Other Revenue Expenditures are treated as expenditures as and when they become due.
- c. In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.
- d. Provision for expenditures are made at the year-end for all bills received upto a cut off date.

1.4 Fixed Assets

i. Recognition

- a. All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets shall include cost incurred/money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date
- b. All assets costing less than Rs.5,000/- are depreciated at 100% in the year of purchase.
- c. Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Re. 1/-.

ii. Depreciation

- a. Depreciation is provided on Straight Line Method.

iii. Revaluation of Fixed Assets:

- a. Revaluation of fixed assets is undertaken either at the time of issue of municipal bonds or when commercial development / lease of properties is made.
- b. An increase in net book value arising on revaluation is credited to a reserve account under the Municipal fund as 'Revaluation Reserve Account'. A decrease in net book value arising on revaluation of fixed assets is charged to Income and Expenditure Account.
- c. Revaluation reserve is amortised by equivalent amount of depreciation charged on the revalued portion of the cost of the fixed assets.

1.5 Borrowing Cost

- a. Interest expenditure on loan is recognised on accrual basis.
- b. Interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets is capitalised.

1.6 Inventories

Inventories are valued as follows:

- a. Raw materials are valued at Cost based on First In First Out method.
- b. Finished goods are valued at lower of the cost or market value.

Note: The value of closing stock of inventories is as given by the concerned department heads and may not reflect the above valuation methodology.

1.7 Grants

- a. General Grants, which are of a revenue nature, are recognised as income on actual receipt.
- b. Specific Grants towards revenue expenditure, received prior to the incurrence of the expenditure (received in advance), are treated as a liability till such time that the expenditure is incurred
- c. Grants received towards capital expenditure are treated as a liability till such time that the fixed asset is constructed or acquired. On construction/acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed/acquired is to stand reduced and the amount are treated as a capital receipt and are transferred from the respective Specific Grant Account to Capital Contribution.

1.8 Employee benefits

- a. Contributions for retirement benefits such as Pension, gratuity, etc., made by the Municipality are recognised as and when they are due.
- b. Contributions due to Pension Fund of contingent staff are recognised as an expense and as a liability as per existing rules;
- c. Liability towards leave encashment is recognised as and when the amount is determined.

1.9 Investments

- a. Investments are recognised at cost of investment. The cost of investment is to include cost incurred in acquiring investment and other incidental expenditures incurred for its acquisition.
- b. All long-term investments are carried / stated in the books of accounts at their cost. However in the event of any permanent diminution in their value as on the date of Balance Sheet, these are provided for.
- c. Short-term investments are carried at their cost or market value (if quoted), whichever is lower.

NON CONFORMITY WITH ACCOUNTING PRINCIPLES

2. For the following areas, the accounting principles as prescribed in the Kerala Municipal Accounts Manual have not been complied with.

2.1 Revenue

Property Tax, Profession Tax on traders/Institutions and Rent from Municipal Properties have been recognized based on estimates.

License fees are normally collected in advance (in the month of February and March) for the next financial year. Since the break up of collection is not available, the entire collection is accounted as current year collection.

2.2 Provision against receivables

Since the year wise Demand collection balance and ageing analysis of the receivables is not available, provision has not been made against old receivables.

2.3 Fixed Assets

Assets are recorded at Re 1/- for those Assets for which cost of Construction/Purchase and date of acquisition is not available.

For assets for which cost of construction is available but date of purchase/construction is not available, the gross block of the asset is taken at original purchase/construction cost and the Net block is taken as Re 1/- and the difference being taken as accumulated depreciation.

2.4 Depreciation on Assets acquired/constructed during the year

Depreciation is provided at full rates for assets, which are purchased /constructed before 1st October 2007 and at half the rates for assets, which are purchased / constructed on or after 1st October 2007.

Since the exact nature of assets is not ascertainable, the depreciation rates may not be as per the rates prescribed by Kerala Municipal Accounts Manual.

2.5 Provision for expenses

Provision for expenses are made at the year-end for all bills received upto 22nd April 2008 pertaining to the year 2007-08. Bills received after the cut off date are not accounted in the financial year 2007-08.

2.6 Interest accrued on Loans to employees

For loans advanced to employees, the interest is recovered only after the recovery of principal. Till the time the interest is recovered, it would be accounted as "Interest accrued but not due". But the same has not been done since the quantum of interest receivable could not be ascertained.

STATEMENT ON CONTINGENT LIABILITIES

2.7 The Contingent Liabilities represent an obligation, relating to a past transaction or other event or condition, that may arise in consequence of a future event now deemed possible but not probable. They represent a claim against the Corporation which is contingent on the happening of a future uncertain event, the financial implications of which may or may not be ascertainable at the end of an accounting period.

2.8 The following are the list of cases pending against Thalassery Municipality as on 31.03.2008.

Party	Court	Amount (Rs.)
G.Radhakrishnan	Munsiff Court –O.S.No.356/07	43678
Manoharan.K	Sub Court –LAR.No.267/07	-
Madanan.K	Sub Court-LARNo.268/07	-
P.P.Kasim	Munsiff Court –O.S.No.19/07	75370

2.9 Amount of Capital Contracts remaining to be executed and not provided for could not be ascertained.

Other Disclosures

3. Details of the expenditures incurred under various Government Circulars are as follows (as per the ledger)
 - a. An amount of Rs 1181613/- has been paid as honorarium and sitting fees to Councillors, and chairpersons during the year 2007-08.
 - b. Total of refunds and remission amounts to Rs 194054 /-.

THALASSERY MUNICIPALITY

Receipt and Payment Statement for the period from 01-Apr-2007 to 31-Mar-2008

Item/Head of Account	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Opening Balance:			
Cash		2,076,434.31	0.00
Balance with Bank	B-17(a)	35,034,006.23	0.00
		<u>37,110,440.54</u>	<u>0.00</u>
Operating Receipts			
Tax Revenue	I-1	28,629,788.74	0.00
Rental Income from Municipal Properties	I-3	9,372,453.00	0.00
Fees & User Charges - Income Head Wise	I-4(b)	7,415,758.99	0.00
Sale & Hire Charges - Income Head Wise	I-5(b)	365,639.34	0.00
Revenue Grants, Contribution & Subsidies	I-6	22,589,359.00	0.00
Total - Operating Receipts		<u>68,372,999.07</u>	<u>0.00</u>
Non Operating Receipts			
Municipal (General) Fund	B-1	0.00	25,340,772.54
Sundry Debtors (Receivables)	B-15	1,052,689.85	0.00
Loans, Advances and Deposits	B-18	3,907,044.00	0.00
Grants & Contributions for Specific Purposes	B-4	58,253,532.00	11,769,668.00
Deposits Received	B-7	9,550,384.00	0.00
Other Liabilities (Sundry Creditors)	B-9	55,398.31	0.00
Interest Earned	I-8	614,902.53	0.00
Other Income	I-9	1,977,437.53	0.00
Total - Non Operating Receipts		<u>75,411,838.22</u>	<u>37,110,440.54</u>
Operating Payments :			
Establishment Expenditures - Expenditure Head Wise	I-10(b)	24,054,596.00	0.00
Administrative Expenditures - Expenditure Head Wise	I-11(b)	8,528,266.00	0.00
Operations & Maintenance Expenditures - Expenditure Head Wise	I-12(b)	9,663,806.00	0.00
Interest & Finance Charges	I-13	132,824.00	0.00
Programme Expenditures	I-14	20,742,433.00	0.00
Total - Operating Payments :		<u>63,121,925.00</u>	<u>0.00</u>
Non Operating Payments :			
Capital Work in Progress		2,461,148.00	0.00
Fixed Assets	B-11	1,140,847.00	0.00
Stock in Hand (Inventories)	B-14	3,351,505.00	0.00

Loans, Advances and Deposits	B-18	12,122,570.00	0.00
Unsecured Loans	B-6	154,400.00	0.00
Deposits Received	B-7	53,602.00	0.00
Other Liabilities (Sundry Creditors)	B-9	57,370,964.08	0.00
Revenue Grants, Contributions & Subsidies	I-15	60,500.00	0.00
Miscellaneous Expenditures	I-17	189,874.00	0.00
Prior Period Items (Net)	I-18	230,853.00	0.00
Total - Non Operating Payments :		<u>77,136,263.08</u>	<u>0.00</u>
Closing Balance:			
Cash		863,736.00	2,076,434.31
Balance with Bank	B-17(b)	39,773,353.75	35,034,006.23
		<u>40,637,089.75</u>	<u>37,110,440.54</u>

Municipal (General) Fund

Schedule B-1

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Municipal (General Funds)	0.00	21,653,759.04
Municipal Fund	0.00	3,687,013.50
Total	0.00	25,340,772.54

Sundry Debtors (Receivables)

Schedule B-15

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Receivables for Other Taxes	4,260.00	0.00
Receivables for Cess	14,642.85	0.00
Receivable for Fees	800.00	0.00
Rent Receivable from Municipal properties	964,585.00	0.00
Rent receivable from Civic Amenities (Arrears)	68,402.00	0.00
Total	1,052,689.85	0.00

Balance with Bank

Schedule B-17(a)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
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Andhra Bank, A/c No. 100	1,835,643.00	0.00
PNB, A/cNo.4350000104516696	7,360,302.00	0.00
SBI, A/c No. 10618536515	2,303,484.91	0.00
Vijaya Bank, A/c No. 14668	3,687,013.50	0.00
PNB, A/c No. 1117	2,640,884.00	0.00
Dhanalakshmi Bank, A/c No. 128115439	800,000.00	0.00
Punnol Service Co-operative Bank	24,900.40	0.00
Kodiyeri Service Co-operative Bank	75,939.41	0.00
Kodiyeri Post Office Saving Bank, A/c No. 843013	43,085.01	0.00
TPA 216	676,879.00	0.00
TPA 262	196,712.00	0.00
MFA1	2,724,725.00	0.00
TMF	661,505.00	0.00
TPA 241	7,710.00	0.00
TPA 246	225,555.00	0.00
MFA II	9,637,964.00	0.00
MFA III	2,131,704.00	0.00
Total	35,034,006.23	0.00

Loans, Advances and Deposits

Schedule B-18

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Housing Loan to Employees	21,670.00	0.00
Advance to Contractors - Materials issued to Contractors - Municipal Fund	3,675,588.00	0.00
Advance to Beneficiary Committee Conveners - Municipal Fund	47,619.00	0.00
Advance to others	162,167.00	0.00
Total	3,907,044.00	0.00

Grants & Contributions for Specific Purposes

Schedule B-4

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Grants, Contribution for Specific Purposes	55,816,205.00	11,769,668.00
Central Government	1,539,327.00	0.00
Grant for projects	898,000.00	0.00
Total	58,253,532.00	11,769,668.00

Deposits Received**Schedule B-7**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Auction Deposit	1,781,600.00	0.00
Earnest Money Deposit	14,280.00	0.00
Rent Deposit	3,234,844.00	0.00
Deposit Recived From Others	4,519,660.00	0.00
Total	9,550,384.00	0.00

Other Liabilities (Sundry Creditors)**Schedule B-9**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Government Dues Payable	23,121.00	0.00
VAT payable	32,277.31	0.00
Total	55,398.31	0.00

Tax Revenue**Schedule I-1**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Property Tax (General)	6,987,640.64	0.00
Profession Tax - Institutions/ Professionals/ Traders	3,638,630.00	0.00
Profession Tax - Employees	677,452.00	0.00
Advertisement Tax	214,816.00	0.00
Entertainment Tax	5,774,064.95	0.00
Receivables for Property Taxes (Current)	5,382,085.49	0.00
Receivables for Property Taxes (Arrears)	3,502,474.66	0.00
Receivables for Profession Tax - Institutions/ Professionals/ Traders (Current)	2,197,435.00	0.00
Receivables for Profession Tax - Institutions/ Professionals/ Traders (Arrears)	255,190.00	0.00
Total	28,629,788.74	0.00

Rental Income from Municipal Properties**Schedule I-3****Current Year****Previous Year**

Particulars	Amount (Rs.)	Amount (Rs.)
Rent from Civic Amenities	100,000.00	0.00
Rent from Markets	532,878.00	0.00
Rent from Town Hall	4,500.00	0.00
Rent from Stadium	750.00	0.00
Rent from Bus Stands	848,871.00	0.00
Rent from Lorry, Taxi, Auto & Other Vehicle Stands	19,750.00	0.00
Rent from Sand Auction	9,372.00	0.00
Rent from Shopping Complex	7,783,902.00	0.00
Rent from Conference Hall	300.00	0.00
Rent from Office Buildings	22,332.00	0.00
Rent from Staff Quarters	2,638.00	0.00
Rent receivable from Office Buildings (Arrears)	47,160.00	0.00
Total	9,372,453.00	0.00

Fees & User Charges - Income Head Wise

Schedule I-4(b)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Tutorial College Registration Fee	400.00	0.00
Contractor Registration Fee	3,800.00	0.00
License Fees for Dangerous & Offensive Trades	592,583.82	0.00
License Fees for Lodge	450.00	0.00
License Fees under P.P.R ACT	619.00	0.00
License Fees under Cinema Regulation Act	4,500.00	0.00
License Fees under PFA Act	33,003.00	0.00
Fees for Construction of Buildings	4,800,302.00	0.00
Fees for Birth & Death Certificate	268,112.00	0.00
Fees for Marriage Certificate	66,240.00	0.00
Fines imposed by Municipal and other laws	907,262.42	0.00
Notice Fees	10,420.75	0.00
Ownership Change Fees	77,275.00	0.00
License Change Fees	1,350.00	0.00
User Charges	50,000.00	0.00
Bus Stand Fees	555,058.00	0.00
Receipts on account of cost services rendered	1,148.00	0.00
Service/ Administrative Charges	7,169.00	0.00
Road Cutting Charges	29,736.00	0.00
Receivable for License Fees (Arrears)	6,330.00	0.00
Total	7,415,758.99	0.00

Sale & Hire Charges - Income Head Wise**Schedule I-5(b)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Sale of Sand	31,417.00	0.00
Sale of Forms	334,222.34	0.00
Total	365,639.34	0.00

Revenue Grants, Contribution & Subsidies**Schedule I-6**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Fund for Transferred Institutions - Social Welfare	100,000.00	0.00
Fund for Transferred Institutions - Development of Scheduled Caste /Scheduled Tribe	233,441.00	0.00
Fund for Transferred Institutions - Others/Miscellaneous	10,000.00	0.00
Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	879,256.00	0.00
Fund for Transferred Functions/ Schemes - Unemployment Wages	235,200.00	0.00
Fund for Transferred Functions/ Schemes - Widow Pension	619,252.00	0.00
Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	522,299.00	0.00
Fund for Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disabled/ Mentally Retarded	928,028.00	0.00
Fund for Transferred Functions/ Schemes - Destitute Pension	128,018.00	0.00
Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	220,000.00	0.00
Fund for Transferred Functions/ Schemes - Financial Help for Intercaste Marriages	5,000.00	0.00
Fund for Transferred Functions/ Schemes - Old Age Pension	2,614,265.00	0.00
General Purpose Fund	12,872,000.00	0.00
Grant under SJSRY	1,383,000.00	0.00
Special Grants	300,000.00	0.00
Grant for Festivals	510,000.00	0.00
Grant for Shelter Homes/ Rescue Shelters	200,000.00	0.00
Other Revenue Grants	829,600.00	0.00
Total	22,589,359.00	0.00

Interest Earned**Schedule I-8**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Interest from Bank Accounts	614,902.53	0.00
Total	614,902.53	0.00

Other Income

Schedule I-9

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Miscellaneous Income	171,009.60	0.00
Miscellaneous Receipts	1,806,427.93	0.00
Total	1,977,437.53	0.00

Fixed Assets

Schedule B-11

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Land - Transferred Institutions	327,176.00	0.00
Jeeps	362,764.00	0.00
Other Vehicles	40,000.00	0.00
Air Conditioners	32,200.00	0.00
Computers, Printers & Peripherals	65,407.00	0.00
Photocopiers	109,127.00	0.00
EPABX Systems	89,851.00	0.00
Furniture & Fixture - Cabinets	49,917.00	0.00
Furniture & Fixture - Tables	45,785.00	0.00
Fittings & Electrical Appliances - Fans	2,745.00	0.00
Other Fittings & Electrical Appliances	15,875.00	0.00
Total	1,140,847.00	0.00

Stock in Hand (Inventories)

Schedule B-14

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Purchase of Material - Stores	3,299,085.00	0.00
Purchase of Material - Others	52,420.00	0.00
Total	3,351,505.00	0.00

Balance with Bank**Schedule B-17(b)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Cash and Bank balance	0.00	0.00
Andhra Bank, A/c No. 100	1,900,768.00	1,835,643.00
PNB, A/cNo.4350000104516696	12,086,160.40	7,360,302.00
SBI, A/c No. 10618536515	930,722.91	2,303,484.91
Vijaya Bank, A/c No. 14668	1,713,911.50	3,687,013.50
PNB, A/c No. 1117	2,811,813.00	2,640,884.00
Dhanalakshmi Bank, A/c No. 128115439	34,003.53	800,000.00
Punnol Service Co-operative Bank	0.00	24,900.40
Kodiyeri Service Co-operative Bank	2,667,182.41	75,939.41
Kodiyeri Post Office Saving Bank, A/c No. 843013	0.00	43,085.01
Treasury	0.00	0.00
TPA 216	246,000.00	676,879.00
TPA 262	205,728.00	196,712.00
MFA I	3,442,477.00	2,724,725.00
TMF	661,505.00	661,505.00
TPA 241	0.00	7,710.00
TPA 246	0.00	225,555.00
MFA II	10,706,762.00	9,637,964.00
MFA III	2,366,320.00	2,131,704.00
Total	39,773,353.75	35,034,006.23

Loans, Advances and Deposits**Schedule B-18**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Festival Advance to Employees	180,000.00	0.00
Advance for Projects	348,000.00	0.00
Advance to Contractors - Advance paid - Municipal Fund	1,240,000.00	0.00
Advance to Implementing Agencies	400,000.00	0.00
Advance to Implementing Agencies - Specific Grants	240,000.00	0.00
Advance to Projects - Special Funds	3,852,613.00	0.00
Advance to Projects - Scheme Expenditure	4,265,768.00	0.00
Other Advances	25,000.00	0.00
Electricity Deposits	84,553.00	0.00
Loans and advances to employees	571,936.00	0.00

Miscellaneous Advance	914,700.00	0.00
Total	12,122,570.00	0.00

Unsecured Loans

Schedule B-6

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Loans from State Government	154,400.00	0.00
Total	154,400.00	0.00

Deposits Received

Schedule B-7

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Retention Money	53,602.00	0.00
Total	53,602.00	0.00

Other Liabilities (Sundry Creditors)

Schedule B-9

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Contractors Control Account - Specific Grants	7,872,415.00	0.00
Contractors Control Account - Scheme expenditure	14,955,803.00	0.00
Net Salary Payable	15,222,873.00	0.00
Contribution to Other Pension Fund Payable	1,837,643.00	0.00
Recoveries Payable - Subscription to Provident Fund for Regular employees	3,995,910.00	0.00
Recoveries Payable - Loan Recovery	272,240.00	0.00
Recoveries Payable - Insurance Premium	1,794,693.00	0.00
Recoveries Payable - Co-operative Recovery	2,625,994.00	0.00
Recoveries Payable - KSFE Recovery	41,300.00	0.00
Recoveries Payable - Income Tax Deducted at Source - Salaries	23,628.00	0.00
Recoveries Payable - Other Recoveries from Employees	88,870.00	0.00
Recoveries Payable - Income Tax Deducted at Source - Municipal Fund	131,399.00	0.00
Recoveries Payable - Income Tax Deducted at Source - Specific Grants	210,884.00	0.00
Recoveries Payable - Income Tax Deducted at Source - Scheme Expenditure	348,252.00	0.00
Recoveries Payable - Value Added Tax - Municipal Fund	263,006.00	0.00
Recoveries Payable - Value Added Tax - Specific Grants	337,684.00	0.00

Recoveries Payable - Value Added Tax - Scheme Expenditure	486,334.00	0.00
Recoveries Payable - Kerala Construction Workers Welfare Fund - Municipal Fund	81,934.00	0.00
Recoveries Payable - Kerala Construction Workers Welfare Fund - Specific Grants	103,967.00	0.00
Recoveries Payable - Kerala Construction Workers Welfare Fund- Scheme Expenditure	165,783.00	0.00
Library Cess Payable	694,518.50	0.00
Others payable	510.00	0.00
Contractors Control Account - Municipal Fund	5,363,070.00	0.00
Poor Home Cess Payable	452,253.58	0.00
Total	57,370,964.08	0.00

Establishment Expenditures - Expenditure Head Wise

Schedule I-10(b)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Salaries -Secretary	379,359.00	0.00
Salaries - Permanent Staff	2,083,732.00	0.00
Salaries - Temporary Staff	570,131.00	0.00
Salaries - Contingent Staff	3,667,255.00	0.00
Wages	291,396.00	0.00
Travelling Allowances - Secretary	45,506.00	0.00
Travelling Allowances - Municipal Engineer	1,763.00	0.00
Travelling Allowances - Permanent Staff	66,240.00	0.00
Travelling Allowances - Temporary Staff	14,192.00	0.00
Other allowances - Permanent Staff	203,137.00	0.00
Other allowances - Temporary Staff	65,400.00	0.00
Other allowances - Contingent Staff	390,430.00	0.00
Monthly Honorarium and Sitting Allowance - Chairperson	6,000.00	0.00
Monthly Honorarium and Sitting Allowance - Councillors	1,175,613.00	0.00
Uniforms	163,067.00	0.00
Contribution to Pension Fund - Regular employees	6,900,000.00	0.00
Contribution to Pension Fund - Regular employees - Permanent Staff	950,000.00	0.00
Contribution to Pension Fund - Contingent Staff	4,250,000.00	0.00
Leave Encashment	1,997,601.00	0.00
Remuneration	33,774.00	0.00
Pension Contribution	800,000.00	0.00
Total	24,054,596.00	0.00

Administrative Expenditures - Expenditure Head Wise

Schedule I-11(b)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Rent of Buildings	2,500.00	0.00
Land Revenue	2,058.00	0.00
Taxes	4,386.00	0.00
Water Charges	1,252,762.00	0.00
Other Office Maintenance Expenses	5,200.00	0.00
Postage Expenses	90,667.00	0.00
Books & Periodicals	34,694.00	0.00
Printing & Stationery	542,642.00	0.00
Travelling Expense of Chairperson, Deputy Chairperson, Chairmen and Councillors	106,188.00	0.00
Insurance	386,726.00	0.00
Audit Fees	3,432,949.00	0.00
Law Charges	72,389.00	0.00
Miscellaneous Legal Expenses	53,400.00	0.00
Professional & Other Fees	1,286,317.00	0.00
Advertisement & Publicity	16,135.00	0.00
Newspaper Advertisement Charges	223,001.00	0.00
Fuel and Maintenance expense by the council, Chairperson etc.	167,414.00	0.00
Festival Expenses	500,150.00	0.00
Miscellaneous Administration Expenses	82,376.00	0.00
Telephone Expenses	266,312.00	0.00
Total	8,528,266.00	0.00

Operations & Maintenance Expenditures - Expenditure Head Wise

Schedule I-12(b)

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Electricity Charges	1,013,170.00	0.00
Electricity Charges for Street Lights	2,628,335.00	0.00
Diesel, Petrol & Gas	1,463,158.00	0.00
Consumption of Stores - Other Stores	1,585,016.00	0.00
Vehicle Hire Charges	493,656.00	0.00
Repairs & Maintenance - Infrastructure Assets	6,060.00	0.00
Repairs & Maintenance - Road and Pavements	172,144.00	0.00
Repairs & Maintenance - Water Supply	1,701.00	0.00
Repairs & Maintenance - Drainage	161,619.00	0.00
Repairs & Maintenance - Street Lights	1,284,215.00	0.00
Repairs & Maintenance - Dumping Grounds	107,047.00	0.00

Repairs & Maintenance - Other Infrastructure Assets	3,119.00	0.00
Repairs & Maintenance - Buildings	42,591.00	0.00
Repairs & Maintenance - Vehicles	603,991.00	0.00
Coolie for destruction of rats and dogs	33,980.00	0.00
Fee for the Inspection of Food	3,698.00	0.00
Expenses for Burying Unclaimed Dead bodies	15,056.00	0.00
Expenses relating to collection of Taxes	34,250.00	0.00
Contribution for the repairs and maintenance of Railway, PWD, KSEB & Other Firms	11,000.00	0.00
Total	9,663,806.00	0.00

Interest & Finance Charges

Schedule I-13

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Interest on Loans from Government Bodies & Associations	68,919.00	0.00
Interest on loans from financial institutions	16,849.00	0.00
Interest on Revenue Deposits	21,000.00	0.00
Bank Charges	26,056.00	0.00
Total	132,824.00	0.00

Programme Expenditures

Schedule I-14

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Programme Expenses	136,560.00	0.00
Expenditure on Poverty Eradication Program	1,153,000.00	0.00
Soil conservation	113,140.00	0.00
Promotion of horticulture and vegetable cultivation	27,021.00	0.00
Encourage plant protection activities	129,500.00	0.00
Implementation of cattle improvement programmes	162,500.00	0.00
Running of I.C.D.P. sub-centres	2,447,693.00	0.00
Carry out conservation of water	20,000.00	0.00
Development Fund Programmes - Housing	664,000.00	0.00
Identify the homeless and purampoke dwellers and to provide house sites and houses	178,500.00	0.00
Implementing housing programmes	469,588.00	0.00
Mobilise fund necessary for housing	10,000.00	0.00
Arrange water supply schemes within the respective Municipalities	164,125.00	0.00
Development Fund Programmes - Electricity & Energy	290,000.00	0.00
Development Fund Programmes - Education	528,698.00	0.00

Run the Government pre-primary schools, primary schools and High schools	1,759,176.00	0.00
Implement literary programmes	259,450.00	0.00
Run the Government Higher Secondary Schools in the Municipal area	29,700.00	0.00
Maintain the roads except National Highways, State Highways and major District roads within the Municipality	62,601.00	0.00
Run Dispensaries, Primary Health Centres and sub centres under all systems of medicines	400,000.00	0.00
Implement sanitation programmes	2,000.00	0.00
Run Public Health Centres and Taluk hospitals under all system of medicine, in Municipal area	4,024,650.00	0.00
Development Fund Programmes - Social Welfare	972,470.00	0.00
Run Anganwadis	176,530.00	0.00
Sanction financial assistance for the marriage of the daughters of widows	10,000.00	0.00
Create community assets to get continuing benefit to the poor	29,932.00	0.00
Development Fund Programmes - Development of SC/ST	5,490.00	0.00
Provide financial assistance for the Scheduled Caste/Scheduled Tribe Students	1,350.00	0.00
Development Fund Programmes - Sports & Cultural Affairs	20,000.00	0.00
Grant in aid to voluntary organisations/institutions running homes for physically handicapped persons	100,000.00	0.00
Orphanages - grant in aid	128,018.00	0.00
Programmes/Expenditures of Transferred Institutions - Development of Scheduled Caste /Scheduled Tribe	233,441.00	0.00
Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	879,256.00	0.00
Programmes/Expenditures of Transferred Functions/ Schemes - Unemployment Wages	235,200.00	0.00
Programmes/Expenditures of Transferred Functions/ Schemes - Widow Pension	619,252.00	0.00
Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	522,299.00	0.00
Programmes/Expenditures of Transferred Functions/ Schemes - Pension for Physically Handicapped/ Disabled/ Mentally Retarded	928,028.00	0.00
Programmes/Expenditures of Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	220,000.00	0.00
Programmes/Expenditures of Transferred Functions/ Schemes - Financial Help for Intercaste Marriages	5,000.00	0.00
Programmes/Expenditures of Transferred Functions/ Schemes - Old Age Pension	2,614,265.00	0.00
Programmes/Expenditures of Transferred Functions/ Schemes - Others/ Miscellaneous	10,000.00	0.00
Total	20,742,433.00	0.00

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Contribution to Special Funds	19,000.00	0.00
Contribution to other Funds	41,500.00	0.00
Total	60,500.00	0.00

Miscellaneous Expenditures

Schedule I-17

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Miscellaneous Expenses	189,874.00	0.00
Total	189,874.00	0.00

Prior Period Items (Net)

Schedule I-18

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Prior Period Expenses - Tax Remission & Refund - Property Tax (General)	129,368.00	0.00
Prior Period Expenses - Tax Remission & Refund - Other Taxes	64,686.00	0.00
Other Expenses	21,000.00	0.00
Prior Period - Administrative Expenses	15,799.00	0.00
Total	230,853.00	0.00

Annexure 2

List of MIS Reports

Annexure II**List of Reports available in the software**

S. No.	Type of Report
	MIS Reports
1	Monthly Performance Statement for the Corporation
2	Account Head Wise Budget Utilisation Statement - Revenue Expenditure
3	Account Head Budget Utilisation Statement - Capital Expenditure
4	Function Wise Budget Utilisation Statement - Revenue Expenditure
5	Function Wise Budget Utilisation Statement - Capital Expenditure
6	Quarterly Budget Variance Report
7	Function – Functionary Wise Budget Variance Report
8	Budget Variance Report - Revenue Expenditure - Function wise summary
9	Budget Variance Report - Capital Expenditure - Function wise summary
10	Budget Variance Report - Income - Function wise summary
11	Budget Variance Report - Revenue Expenditure - Function Group wise summary
12	Function Budget (Budget/Actual)
13	Functionary Budget (Budget/Actual)
14	General Ledger Budget (Budget/Actual)
15	Daily Bank Position
16	Daily Cash Position
17	Month-wise Receipts & Payments Statement
18	Cheque Instance Number report
	Fixed Assets Reports
19	Fixed Assets Register – Immovable assets
20	Fixed Assets Register – Movable assets
21	Fixed Assets Depreciation Schedule