



AUDITOR'S REPORT

We have audited the Balance Sheet as at 31st March 2014 and the Income and Expenditure account for the year ended on that date, attached here with, of **KERALA INSTITUTE OF LOCAL ADMINISTRATION (KILA)**, Mulamkunnathakavu P.O., Thrissur- 680 581. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further we report that:

- a) In respect of Construction of South Asia Study Center (SAS) amounting to Rs 545.58 lakhs (previous year Rs 573.32 lakhs) and New Library Building Rs 170.75 lakhs (previous year Rs 170.75 lakhs), are shown as 'Capital work-in-progress' in the Balance Sheet, since KILA has not yet received the final approval from the Electrical Inspectorate. No depreciation is provided for during the year.
- b) During the year under report, KILA has written back to its Income & Expenditure account an amount of Rs 44.78 lakhs (previous year Rs 12.46 lakhs) as prior period income, being the un-utilized funds lying in various project account, as per the approval of the Executive Council of KILA.

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Subject to the above;

1. We certify that the Balance Sheet and the Income and Expenditure account are in agreement with books of accounts maintained by KILA.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of the audit.
3. In our opinion, KILA has kept proper books of accounts, so far as appeared from our examination of the books test checked.
4. In our opinion, and to the best of our information and according to the explanation given to us, the said accounts, read together with the Notes to the accounts attached, gives a true and fair view:
 - a. In the case of Balance Sheet, of the 'state of affairs' of KILA as at 31st March 2014.
 - b. In the case of Income and Expenditure Account, of the excess of Income over Expenditure for the year ended 31st March 2014.

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DATE: 15-09-2014

For V. VENUGOPALAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGISTRATION No: 010739 S


SHASHI WARRIER, B.Com; FCA (M.No: 203633)
PARTNER

**ACCOUNTING POLICIES AND NOTES TO AND FORMING PART OF
ACCOUNTS OF KERALA INSTITUTE OF LOCAL ADMINISTRATION FOR
THE YEAR ENDED 31st MARCH 2014**

1. BASIS OF ACCOUNTING :

The financial statements are prepared on accrual basis as a going concern and in accordance with the generally accepted accounting principles. Revenue consists of income from various training programmes conducted, interest on bank account, grant-in-aid (non-plan) from State Government and rental income from let out of rooms and training equipment. Revenue from training programs are recognized at the time of completion of the respective programs and when it can be reliably measured and it is reasonable to expect ultimate collection. Interest income from fixed deposits with banks and treasury fixed deposits are recognized on a time proportion basis taking into account the amount of deposit outstanding and the rate of interest. Interest income earned on the fixed term deposits received for conduct of a particular project is credited to that project account.

2. FIXED ASSETS:

Fixed assets are stated at cost less depreciation. All cost directly related to the acquisition and installation of fixed assets are capitalised and added to the respective assets.

During the year under report, KILA has deposited an amount of Rs 484 lakhs (previous year Rs 300 lakhs), from the assistance of both Central and State Government, towards Acquisition of 4 acres of land adjacent to KILA campus for developing KILA as Deemed University. The Acquisition of land is in progress.

Advance paid to the Central PWD (Rs 545.58 lakhs) & COSTFORD(Rs170.75 lakhs) towards Construction of South Asian Study Centre (SAS) at KILA and New Library Building, respectively, are shown as 'Capital Work In Progress' since the settlement of final bill is pending for want of approval from Electrical Inspectorate, Thrissur.

During the year under report, an amount of Rs 34.97 lakhs is spent towards construction of an Additional Floor over the Administrative block and Rs 13.63 lakhs is spent towards the construction of a new Dining hall. These amounts are shown as 'capital work in progress' since the construction work is not yet completed as at year end. The amount of 'Capital Work In Progress' is shown at cost and no depreciation is provided.

3. DEPRECIATION :

Depreciation is provided on all fixed assets on written down value method at the rates specified in Income Tax Act 1961.

4. GRANT FROM STATE GOVERNMENT:

Amount of Rs 25 lakhs (previous year Rs14.17 lakhs) has been received as Grant-in-aid (Non plan) from the State Government during the year. This amount had been fully utilised towards recurring expenses of KILA

Amount of Rs 1,010 lakhs (previous year Rs 690 lakhs) has been received as Grant-in-aid (Plan) from the State Government in two instalments ie. Rs.500 lakh on 21st Feb. 2014 & Rs. 510 lakh on 31 March 2014. Out of which Rs.636 lakhs representing 63% (previous year 68.62%) had been utilised by KILA during the year under audit.

5. RAJIV GANDHI PANCHAYAT SASHAKTIKARAN ABHIYAN (RGPSA) PROJECT:

During the year under report, KILA has received an amount of Rs 1,200 lakhs under RGPSA Scheme of the Ministry of Panchayt Raj, through the Director of Panchayat, Trivandrum during January 2014. As per the approved project proposal, KILA has utilised an amount of Rs 726.45 lakhs (ie.61%) as at year end for the Capacity Building Activities, viz. Training on Water & Sanitation, Service Delivery Management, Legal matters, E-governance, Finance management, ISO 9001:2008, etc. to Gramasabha members and Functionaries of LSGIS etc.

6. During the year under report, KILA has written back an amount of Rs 44.78 lakhs (previous year Rs 12.46 lakhs) being the un-utilized funds lying in various project accounts as per the approval of the Executive Council of KILA.
7. As at year end, an amount of Rs 3.91 lakhs towards MGP - Replication project remains un-utilized
8. During the year under report, KILA has received an amount of Rs 217.18 lakhs from the various LSGIs towards Corpus Fund -Deemed University, as per Govt. direction. The total Corpus Fund-Deemed University collected as at the year-end is Rs 1,408.27 lakhs.

9. FINANCIAL PERFORMANCE:

During the year under report, KILA has shown an excess of income over expenditure amounting to Rs 89.60 lakhs (previous year excess expenditure over income of Rs 37.32 lakhs) after charging depreciation of Rs 48.06 lakhs (previous year Rs 46.38 lakhs). The cash surplus earned by KILA for the year under report is Rs 137.66 lakhs (previous year Rs 9.06 lakhs). The increase in the income for the year is primarily due to implementation of RGPSA project.

Place: Thrissur

Date: 15.09.2014

For V. VENUGOPALAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGISTRATION No: 010739 S


SHASHI WARRIAR, B.Com; FCA (M.No: 2038331)
PARTNER

KERALA INSTITUTE OF LOCAL ADMINISTRATION, THRISSUR

BALANCE SHEET AS AT MARCH 31, 2014

LIABILITIES	CURRENT YEAR - 2013-2014	PREVIOUS YEAR- 2012-2013
	Rs	Rs
CAPITAL CONTRIBUTION (AS PER SCHEDULE -1)	67,16,19,866	55,20,22,339
CURRENT LIABILITIES (AS PER SCHEDULE 2)	14,85,74,390	20,14,87,966
OTHER LIABILITIES (AS PER SCHEDULE-3)	22,25,039	6,50,251
TOTAL	82,24,19,295	75,41,60,556
ASSETS	CURRENT YEAR - 2013-2014	PREVIOUS YEAR- 2012-2013
FIXED ASSET (AS PER SCHEDULE 4)	20,32,34,497	15,01,39,917
CAPITAL WORK IN PROGRESS-S.A.S. BUILDING	5,45,57,942	5,73,32,062
CAPITAL WORK IN PROGRESS-LIBRARY BUILDING	1,70,74,897	1,70,74,897
CAPITAL WORK IN PROGRESS-ADDITIONAL FLOOR	34,97,257	-
CAPITAL WORK IN PROGRESS-DINING HALL	13,63,362	-
CURRENT ASSETS(AS PER SCHEDULE 5)	52,41,06,205	50,20,69,948
ADVANCES(AS PER SCHEDULE 6)	19,950	19,950
OTHER ASSET (AS PER SCHEDULE 7)	14,400	14,400
EXCESS OF EXPENDITURE OVER INCOME (AS PER SCHEDULE 8)	1,85,50,786	2,75,09,382
TOTAL	82,24,19,295	75,41,60,556

DATE: 15.09.2014
DIRECTOR

VIDE OUR REPORT OF EVEN DATE
Date: 15-09-2014

DIRECTOR
KERALA INSTITUTE OF LOCAL ADMINISTRATION
THRISSUR- 682 001



For V. VENUGOPALAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGISTRATION No: 010739 S

SHASHI WARRIER, B.Com; FCA (M.No: 203633)
PARTNER

KERALA INSTITUTE OF LOCAL ADMINISTRATION, THRISSUR		
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2014		
INCOME	CURRENT YEAR 2013-2014	PREVIOUS YEAR 2012-2013
	Rs	Rs
BY INCOME FROM TRAINING PROGRAMME (AS PER ANNEXURE-A)	3,82,31,817	2,24,27,907
BY GRANT FROM GOVERNMENT-NON PLAN FUND	25,00,000	14,17,000
BY QUARTERS RENT	28,190	1,06,179
BY INTEREST FROM BANK	25,81,851	29,87,212
BY PRIOR PERIOD INCOME WRITTEN BACK	44,77,738	12,45,927
BY OTHER INCOME (AS PER ANNEXURE B)	16,69,902	27,17,150
TOTAL	4,95,49,498	3,09,01,375
EXPENDITURE		
TO ADMINISTRATIVE EXPENSES (AS PER ANNEXURE C)	1,97,69,708	2,07,71,912
TO OFFICE EXPENSES (AS PER ANNEXURE D)	39,60,634	35,62,650
TO TRAINING EXPENSES (AS PER ANNEXURE E)	7,56,056	23,46,230
TO REPAIRS AND MAINTENANCE (AS PER ANNEXURE F)	98,89,432	13,29,934
TO OTHER EXPENSES (AS PER ANNEXURE G)	14,06,740	8,17,363
TO DEPRECIATION (AS PER SCHEDULE 4)	48,08,332	46,37,636
TO BAD DEBTS WRITTEN OFF	-	11,67,845
TO EXCESS INCOME/(EXPENDITURE) FOR THE YEAR	89,58,596	(37,32,195)
TOTAL	4,95,49,498	3,09,01,375

DATE: 15.09.2014
DIRECTOR

VIDE OUR REPORT OF EVEN DATE:

DATE: 15.09.2014

F or V. VENUGOPALAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGISTRATION No: 010738 S

SHASHI WARRIER, B.Com; FCA (M.No: 203833)
PARTNER

KERALA INSTITUTE OF LOCAL ADMINISTRATION, THRISSUR		
ANNEXURES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2014		
INCOME	CURRENT YEAR 2013-14	PREVIOUS YEAR 2012-13
	Rs	Rs
ANNEXURE A		
INCOME FROM TRAINING PROGRAMMES		
ADMINISTRATIVE CHARGES COLLECTED	1,76,61,702	86,72,528
FACULTY AND STAFF TIME	4,03,303	4,20,990
RENT RECEIVED FROM		
TRAINING EQUIPMENTS	89,23,126	61,82,967
ROOM RENT	1,11,74,154	71,51,422
VEHICLE CHARGES	69,532	
TOTAL	3,82,31,817	2,24,27,907
ANNEXURE B		
OTHER INCOME		
COURSE FEE CERTIFICATE COURSE	-	1,87,695
PRIOR PERIOD INCOME	-	-
FEE FOR RIGHT TO INFORMATION	270	710
RENT-EDII	60,568	55,060
SUBSCRIPTION FEE KILA JOURNAL	1,350	200
MISCELLANEOUS INCOME	15,07,834	24,33,485
COST OF TENDER FORM	1,600	40,000
ACCREDITED AGENCIES-PROCESSING FEE	98,280	
TOTAL	16,69,902	27,17,150

KERALA INSTITUTE OF LOCAL ADMINISTRATION, THRISSUR		
ANNEXURES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2014		
EXPENDITURE	CURRENT YEAR 2013-14	PREVIOUS YEAR 2012-13
	Rs	Rs
ANNEXURE C		
ADMINISTRATIVE EXPENSES		
PAY AND ALLOWANCES	1,79,38,769	1,91,41,959
TRAVELLING ALLOWANCES	6,26,429	5,70,784
ADVERTISEMENT EXPENSES	8,162	1,00,163
AUDIT FEE	50,000	50,000
AUDIT FEE -OTHER SERVICE	-	24,818
RECRUITMENT EXPENSES	43,140	89,888
SECURITY SERVICE CHARGES	9,70,924	7,74,300
LEGAL CHARGES	10,000	20,000
HOUSEKEEPING OF SAS	1,22,284	-
TOTAL	1,97,69,708	2,07,71,912
ANNEXURE D		
OFFICE EXPENSES		
MAINTENANCE -VEHICLES	6,94,981	7,21,166
ELECTRICITY CHARGES	13,79,839	11,08,867
MISCELLANEOUS EXPENSES	6,50,140	5,72,358
G.C MEETING EXPENSES	25,315	19,136
POSTAGE	3,55,421	3,18,304
STATIONERY AND PRINTING	4,07,695	2,48,373
TELEPHONE CHARGES	4,02,759	4,82,833
BEDSHEET AND PILLOW COVER	-	58,863
JOURNAL ON LOCAL GOVERNANCE	44,484	32,750
TOTAL	39,60,634	35,62,650

KERALA INSTITUTE OF LOCAL ADMINISTRATION, THRISSUR		
EXPENDITURE	CURRENT YEAR 2013-14	PREVIOUS YEAR 2012-13
ANNEXURE E	Rs	Rs
TRAINING EXPENSES		
HONORARIUM AND T.A	22,792	61,207
MEDICINE TO GUEST HOUSE	-	-
PHOTO CHARGES	1,047	18,237
PRINTING AND STATIONERY	1,79,248	2,34,851
PUBLICATION AND DOCUMENTATION	-	-
RESEARCH ACTIVITIES	1,00,000	-
REGISTRATION FEES- DEEMED UNIVERSITY	-	15,00,000
BOARDING CHARGES	41,368	14,318
WASHING CHARGES	2,19,249	1,55,321
FIELD VISIT EXPENSES	32,605	13,139
EXPOSURE VISIT EXPENSES	-	-
VEHICLE CHARGES	-	40,934
DEEMED UNIVERSITY -KILA	1,59,747	3,08,223
TOTAL	7,56,056	23,46,230
ANNEXURE F		
REPAIRS AND MAINTENANCE		
CLEANING MATERIALS	38,400	25,939
COMPUTER REPAIRS	2,39,695	1,38,188
ELECTRICAL MAINTENANCE	2,61,512	2,03,563
FURNITURE MAINTENANCE	1,21,054	-
MACHINERY REPAIRS	4,08,256	2,63,749
QUARTERS MAINTENANCE	76,442	2,195
OTHERS	9,18,611	6,96,300
REP & MAINT-EPABX CABLING	17,69,682	-
REP & MAINT-KITCHEN EQUIP	1,32,431	-
REP & MAINT-PIPELINE & PLUMBING	12,55,416	-
REP & MAINT-G.H	42,33,548	-
REP & MAINT-BUILDING	4,34,385	-
TOTAL	98,89,432	13,29,934

KERALA INSTITUTE OF LOCAL ADMINISTRATION, THRISSUR		
ANNEXURES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2014		
A EXPENDITURE	CURRENT YEAR 2013-14	PREVIOUS YEAR 2012-13
<u>ANNEXURE G</u>	Rs	Rs
<u>OTHER EXPENSES</u>		
BANK CHARGES	23,908	18,894
BUILDING TAX	41,193	79,148
COOLIE CHARGES	7,36,492	5,38,545
DOCTORS REMUNARATION	-	15,000
GARDEN MAINTENANCE	54,811	4,450
INSPECTION FEE	1,000	9,020
MOMENTO	24,440	-
PRIOR PERIOD EXPENSE	-	39,334
NEWSPAPER AND PERIODICALS	1,33,274	1,12,972
UNIFORM	7,100	-
WATER CHARGES	2,912	-
NEWS LETTER	3,81,610	
TOTAL	14,06,740	8,17,363

KERALA INSTITUTE OF LOCAL ADMINISTRATION, THRISSUR

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/3/2014

LIABILITIES	CURRENT YEAR 2013-14		PREVIOUS YEAR 2012-13
	Rs	Rs	Rs
SCHEDULE 1			
CAPITAL CONTRIBUTION			
CONTRIBUTION FROM MUNICIPALITY		8,10,000	8,10,000
CONTRIBUTION FROM PANCHAYATH		1,88,36,500	1,88,36,500
CORPUS FUND:			
OPENING BALANCE B/d	4,85,08,798		
ADD: INTEREST ON CORPUS FUND	35,57,385		
		5,20,66,183	4,85,08,798
CORPUS FUND-SDC			
OPENING BALANCE B/d	1,50,00,000		
ADD: INTEREST ON CORPUS FUND	13,15,967		
		1,63,15,967	1,50,00,000
INTEREST ON CORPUS FUND SDC			
OPENING BALANCE B/d	10,54,161		
LESS: UTILIZED FOR THE YEAR	(4,26,009)		
		6,28,152	10,54,161
GRANT FROM CENTRAL GOVT:			
OPENING BALANCE B/d	13,09,13,644		
ADD: GRANT/AWARD UTILIZED FOR INFRASTRUCTURE DEVELOPMENT	4,73,95,681		
		17,83,09,325	13,09,13,644
GRANT FROM STATE GOVT:			
OPENING BALANCE B/d	22,57,85,381		
ADD: GRANT RECEIVED	10,10,00,000		
LESS: AMOUNT UTILIZED FOR THE YEAR	(6,29,58,501)		
		26,38,26,880	22,57,85,381
CORPUS FUND -DEEMED UNIVERSITY			
OPENING BALANCE B/d	11,11,13,855		
ADD: RECEIVED FROM GRAMA PANCHAYATS	1,18,89,459		
ADD: INTEREST ON TERM DEPOSIT	1,78,23,545		
		14,08,26,859	11,11,13,855
TOTAL		67,16,19,866	55,20,22,339

	CURRENT YEAR	PREVIOUS YEAR
	2013-2014	2012-2013
SCHEDULE 2		
CURRENT LIABILITIES		
	6,01,30,425	2,29,69,632
SUNDRY CREDITORS (AS PER SUB SCHEDULE 1)		
AWARD-BEST PERFORMING PANCHAYAT	-	5,92,98,019
CENTRAL ASSISTANCE - EMPOWERMENT AND ACCOUNTABILITY	6,12,01,597	9,08,32,961
CENTRAL ASSISTANCE -TRAINIG -RGSY	1,85,59,013	1,85,59,013
GRATUITY PAYABLE	27,13,896	23,88,567
INCOME TAX PAYABLE	72,509	5,851
MGP-CITIZEN REPORT CARD	-	7,16,176
MGP-REPLICATION PROJECT	3,91,178	3,91,178
MGP-RESOURCE MOBILISATION	-	8,29,821
MGP-TNA PROJECT	-	1,43,910
OUTSTANDING EXPENSES (AS PER SUBSCHEDULE 2)	32,41,314	23,93,926
PERFORMANCE AUDIT-TRAINING	2,59,000	6,14,134
SALES TAX PAYABLE	-	-
SERVICE TAX PAYABLE	-	61,857
VAT PAYABLE	-	-
STALE CHEQUE	5,310	
TOWN PLANING DEPT (SPECIFIC PURPOSE)	20,00,148	22,82,921
TOTAL	14,85,74,390	20,14,87,966
SCHEDULE 3		
OTHER LIABILITIES		
EARNEST MONEY DEPOSIT	43,198	92,308
RETENTION MONEY	21,35,082	4,75,444
SECURITY DEPOSIT	41,509	80,499
SUBSCRIPTION FEE RECEIVED IN ADVANCE	5,250	2,000
TOTAL	22,25,039	6,50,251

ASSET	CURRENT YEAR- 2013-2014	PREVIOUS YEAR 2012-2013
SCHEDULE 5		
CURRENT ASSETS		
DEPOSITS :		
FIXED DEPOSIT -DISTRICT TREASURY-CORPUS FUND	6,14,10,720	4,84,23,960
FIXED DEPOSIT -DISTRICT TREASURY-OTHER DEPOSITS	-	99,41,292
FIXED DEPOSIT-CORPUS FUND(SDC)	1,52,02,324	1,50,00,000
FIXED DEPOSIT -INDIAN BANK	1,09,28,835	1,00,00,000
TERM DEPOSIT :		
AWARD FOR BEST PERFORMING PANCHAYATH	-	4,75,34,950
OTHER TERM DEPOSITS	18,37,49,258	18,75,20,135
Telephone deposit	3,700	3,700
SUNDRY DEBTORS (AS PER SUBSCHEDULE 3)	1,57,76,093	85,27,315
CASH IN HAND	5,780	24,713
STAMP	92	355
<u>BANK ACCOUNTS:</u>		
CANARA BANK SB A/C 37610	1,942	1,81,346
CANARA BANK SB A/C 35194	5,90,61,285	4,42,59,013
CANARA BANK A/C NO 36762	55,136	52,995
CANARA BANK -0720101068833-RGPSA	5,33,54,655	
DISTRICT TREASURY PD A/C	2,80,60,075	90,39,125
DISTRICT TREASURY TPA 890	5,10,52,329	52,329
INDIAN BANK-6089779851-KILA JOURNAL	6,312	2,000
INDIAN BANK A/C 6199823660-SUKRUTHAM 2014	10,000	-
INDIAN BANK A/C 92779-DEEMED UNIVERSITY	456	96,58,407
C/o	47,86,78,992	39,02,21,635

	CURRENT YEAR	PREVIOUS YEAR
	2013-2014	2012-2013
b/o	47,86,78,992	39,02,21,635
INDIAN BANK SB A/C 13086-462111353	53,56,144	7,37,452
INDIAN BANK SB A/C 19066-AMLSGI	32,99,883	12,84,473
INDIAN BANK SB A/C 16337-HUDCO	12,36,879	2,19,062
INDIAN BANK A/C 50059 BRGF VOL 2	37,29,262	58,03,876
	2,729	1,931
INDIAN BANK A/C 22417 PROJECT SC SURVEY	8,31,361	-
INDIAN BANK A/C 6013457095-Gramayathra	-	1,865
INDIAN BANK A/C 778351056-PROJECT ST SURVEY	-	13,57,540
INDIAN BANK A/C 27262-TPD	13,79,305	3,10,849
INDIAN BANK A/C 38575-NREG-TRG	3,23,407	20,72,249
INDIAN BANK A/C 38609 TIME AND MOTION STUDY	-	2,59,000
SBT-67221319393	-	47,71,981
SMGB A/C 01389 KLGSDP	-	6,90,00,000
GRANT RECEIVABLE FROM STATE GOVT	-	22,21,996
STOCK-TRAINING MATERIALS	1,93,19,773	1,70,15,326
INTEREST ACCRUED	-	40,94,977
INTEREST ACCRUED ON CORPUS FUND	41,23,298	30,09,655
INTEREST ACCRUED ON SDC CORPUS FUND	25,13,896	12,03,809
LIC -GRATUITY FUND	10,691	41,872
PREPAID EXPENSES	-	-
TAX DEDUCTED AT SOURCE-		
AY 2009-10	8,19,589	3,58,699
AY 2010-11	-	1,87,377
AY 2013-14	-	1,08,001
TOTAL	52,41,06,205	50,20,69,948

	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE 6	2013-2014	2012-2013
ADVANCES		
DR P.K MICHEAL THARAKAN	18,000	18,000
RAMAKRISHNAN IAS	1,950	1,950
<u>TOTAL</u>	<u>19,950</u>	<u>19,950</u>
SCHEDULE 7		
OTHER ASSETS		
EARNST MONEY DEPOSIT-GAS CONNECTION	14,400	14,400
<u>TOTAL</u>	<u>14,400</u>	<u>14,400</u>
SCHEDULE 8		
<u>EXCESS OF EXPENDITURE OVER INCOME</u>		
EXCESS OF EXPENDITURE OVER INCOME AS PER LAST BALANCE SHEET	2,75,09,382	2,37,77,187
ADD:EXCESS (EXPENDITURE)/INCOME FOR THE YEAR	89,58,596	(37,32,195)
TOTAL	1,85,50,786	2,75,09,382

KERALA INSTITUTE OF LOCAL ADMINISTRATION, THRISSUR
SCHEDULE 4 : FIXED ASSETS STATEMENT AS ON 31-03-2014

ITEMS	RATE	Opening	ADDITIONS			TOTAL	Depn for 2013-14	Depn for 2013-14 (Revised)	WDV(Revised)
			1 st half	2nd half	Total				
AUDITORIUM	10	78,225	-	-	-	78,225	7,822.50	7,822.00	70,403
					-	-	-	-	-
AIR CONDITIONER	15	2,90,596	-	-	-	2,90,596	43,589.40	43,589.00	2,47,007
					-	-	-	-	-
ART GALLERY		-		8,32,931	8,32,931	8,32,931	-	-	8,32,931
					-	-	-	-	-
ASSET 1994-95	10	68,245	-	-	-	68,245	6,824.50	6,825.00	61,420
					-	-	-	-	-
BIOGAS PLANT	10	1,95,499	-	-	-	1,95,499	19,549.90	19,550.00	1,75,949
					-	-	-	-	-
BUILDING	10	31,12,660	-	-	-	31,12,660	3,11,266.00	3,11,266.00	28,01,394
					-	-	-	-	-
RAINWATER HARVESTING UNIT	10	5,91,426	-	-	-	5,91,426	59,142.60	59,143.00	5,32,283
					-	-	-	-	-
COMPOUND WALL	10	23,38,511	-	-	-	23,38,511	2,33,851.10	2,33,851.00	21,04,660
					-	-	-	-	-
COMPUTERS	60	17,61,430	-	83,964	83,964	18,45,394	10,82,047.20	10,82,047.00	7,63,347
					-	-	-	-	-
CONSTRUCTION OF STORE ROOM	10	-		47,60,953	47,60,953	47,60,953	2,38,047.65	2,38,048.00	45,22,905
					-	-	-	-	-
WATER FOUNTAIN	10	3,80,000	-	-	-	3,80,000	38,000.00	38,000.00	3,42,000
					-	-	-	-	-
ELECTRICAL FITTINGS	10	23,61,416	-	87,050	87,050	24,48,466	2,40,494.10	2,40,494.00	22,07,972
					-	-	-	-	-
FIRE EXTINGUISHER	15	2,213	-	-	-	2,213	331.95	332.00	1,881
					-	-	-	-	-
FURNITURE AND	10	92,20,254	89,025	3,77,895	4,66,920	96,87,174	9,49,822.65	9,49,823.00	87,37,351
					-	-	-	-	-

INTERCOM	15	45,880	-	-	-	45,880	6,882.00	6,882.00	38,998
					-	-	-	-	-
FORMATION OF ROAD TO LIBRARY	10		2774120		27,74,120	27,74,120	2,77,412.00	2,77,412.00	24,96,708
					-	-	-	-	-
KITCHEN EQUIPMENT	15	1,52,541	-	-	-	1,52,541	22,881.15	22,881.00	1,29,660
					-	-	-	-	-
LAND AT COST	0	9,05,73,740	-	-	-	9,05,73,740	-	-	9,05,73,740
					-	-	-	-	-
LAND - DEPOSIT PAID		3,00,00,000		4,84,00,000	4,84,00,000	7,84,00,000	-	-	7,84,00,000
					-	-	-	-	-
LCD PROJECTOR	15	6,81,207	-	-	-	6,81,207	1,02,181.05	1,02,181.00	5,79,026
					-	-	-	-	-
LIBRARY BOOKS	15	20,09,599	-	1,58,934	1,58,934	21,68,533	3,13,359.90	3,13,360.00	18,55,173
					-	-	-	-	-
MACHINERY	15	1,35,547	44,400	69,000	1,13,400	2,48,947	32,167.05	32,167.00	2,16,780
					-	-	-	-	-
MOBILE PHONE	15	904	-	-	-	904	135.60	136.00	768
					-	-	-	-	-
NAME BOARD	15	16,970	-	-	-	16,970	2,545.51	2,546.00	14,424
					-	-	-	-	-
PHOTO COPPIER	15	5,24,260	-	1,60,876	1,60,876	6,85,136	90,704.75	90,705.00	5,94,431
					-	-	-	-	-
QUARTERS	10	3,79,048	-	-	-	3,79,048	37,904.84	37,905.00	3,41,143
					-	-	-	-	-
STATUE	10	2,00,061	-	-	-	2,00,061	20,006.11	20,006.00	1,80,055
					-	-	-	-	-
TELEVISION	15	17,45,657	-	-	-	17,45,657	2,61,848.58	2,61,849.00	14,83,808
					-	-	-	-	-
TRAINING EQUIPMENTS	15	87,274	-	-	-	87,274	13,091.05	13,091.00	74,183
					-	-	-	-	-
THINKERS RETREAT CENTRE	100	-		63,765	63,765	63,765	31,882.50	31,883.00	31,882
					-	-	-	-	-
VEHICLE	15	8,75,637	-	-	-	8,75,637	1,31,345.51	1,31,346.00	7,44,291
					-	-	-	-	-
					-	-	-	-	-

TRUSS WORK		28,500	-	-	-	28,500	-	-	28,500
					-	-	-	-	-
WATER HEATER	15	24,543	-	-	24,543	3,681.45	3 68 100	20 862	
Final STAGE DEVELOPMENT					-	-	-	-	-
					-	-	-	-	-
BUILDING	10	20,29,313	-	-	20,29,313	2,02,931.33	2,02,931.00	18,26 382	
		-			-	-	-	-	-
ELECTRICAL FITTINGS	10	38,781	-	-	38,781	3,878.00	3 878 00	34, 9 03	
		-			-	-	-	-	-
FURNITURE AND FITTINGS	10	1,52,909	-	-	1,52,909	15,290.94	15,291.00	1 37 01 8	
		-			-	-	-	-	-
MACHINERY	15	32,924	-	-	32,924	4,938.65	4 939 00	27 985	
		-			-	-	-	-	-
LIFT	15	4,144	-	-	4,144	621.64	622 00	3,522	
		-			-	-	-	-	-
		15,01,39,916	29,07,545	5,49,95,368	5,79,02,913	20,80,42,829	48,06,47,916	48,06,482.00	20,32,36,347


 DIRECTOR
 KERALA INSTITUTE OF LOCAL ADMINISTRATION
 THIRUVANANTHAPURAM - 695 001




For V. VENUGOPALAN & ASSOCIATES
 Chartered Accountants
 FIRM REGISTRATION No: 010739 S

SHASHI WARRIER, B.Com: FCA (M.No: 203633)
 PARTNER

15/9/14

KERALA INSTITUTE OF LOCAL ADMINISTRATION						
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 2013-14						
RECEIPTS			PAYMENTS			
PARTICULARS	CURRENT YEAR 2013-14	PREVIOUS YEAR 2012- 13	PARTICULARS		CURRENT YEAR 2013-14	PREVIOUS YEAR 2012-13
OPENING BALANCE:-						
CASH	25068.30	9856.50	INFRASTRUCTURE DEVELOPMENT OF KILA- DEPOSIT FOR LAND ACQUISITION-		1004319	30000000.00
BANK (INCLUDING DEPOSITS)	398230529.20	324141469.70	CAPACITY BUILDING ACTIVITIES		62958501	57784447.00
GRANT FROM STATE GOVT	101000000		ADDITIONS TO FIXED ASSETS		9502913.00	11874450.00
GRANT RECEIVABLE FROM STATE GOVT	69000000		CAPITAL WIP-ADDITIONAL FLOOR		3497257	16069069
GRANT FROM STATE GOVT (NON PLAN)	2500000.00	1417000.00	CAPITAL WIP-SAS CENTRE CPWD			57332062
CORPUS FUND DEEMED UNIVERSITY(Including interest)	21717690	109263371	CAPITAL WIP-DINNING HALL		1363362	
CENTRAL ASSISTANCE-EMPOWERMENT AND ACCOUNTABILITY(Including interest)	43645463	79441781.00	CENTRAL ASSISTANCE -EMPOWERMENT &ACCOUNTABILITY:	49487430	72462430	23315526.00
			CENTRAL ASSISTANCE -EMPOWERMENT &ACCOUNTABILITY-INFRASTRUCTURE DEVELOPMENT OF KILA-DEPOSIT FOR LAND ACQUISITION-	22975000		
INTEREST ON DEPOSIT AWARD	11885731	6110000	UTILISATION OF AWARD FUND	35000000	59420681	
			UTILISATION OF AWARD FUND- INFRASTRUCTURE DEVELOPMENT OF KILA- DEPOSIT FOR LAND ACQUISITION	24420681		
CORPUS FUND(INTEREST ON DEPOSIT)	3045468.00	8984952.00	EXPENDITURE FROM INTEREST ON SDC CORPUS FUND		426009	1444320.00
DEPARTMENT OF URBAN AFFAIRS	2400000	1000000.00	DEPARTMENT OF URBAN AFFAIRS		1037395	939641.00
PERFORMANCE AUDIT TRAINIG (Including interest)	272428	550000.00	PERFORMANCE AUDIT TRAINIG		627562	775599.00
PROJECT NREGA TRAINING(interest on bank a/c)	6392		PROJECT NREGA TRAINING		317241	38503730.00
CENTRAL ASSISTANCE TRAINING -RGSY			CENTRAL ASSISTANCE TRAINING -RGSY			14632408.00
			LIC GRATUITY FUND		1310087	125329.00
PROJECT -BRGF . II(interest on bank a/c)	771174	6700000.00	PROJECT - BRGF		2361562	8681748.00
CHILD RESOURCE CENTRE -UNICEF	4777029	8388066.00	CHILD RESOURCE CENTRE -UNICEF		3810835	8698409.00
HUDCO/HSMI	1017937.00	1020000.00	HUDCO/HSMI		250936.00	827615.00
KLGS DP- GRAMAYATRA(Including interest)	1409062	56225.00	KLGS DP- GRAMAYATRA		440384	2563542.00
KLGS DP- WORLDBANK(Including interest)	7816969	616907.00	KLGS DP- WORLDBANK		13752124	15986895.00
PROJECT RGPSA(Including interest)	120179265		PROJECT RGPSA		72644744	
INCOME TAX COLLECTED	1536189	1162231	INCOME TAX PAID		1469531	1156380.00

WORKERS WELFARE FUND COLLECTION	30266	26577.00	WORKERS WELFARE FUND REMITTED		30266	26577.00
PROFESSION TAX	149390	100220.00	PROFESSION TAX		149390	100220.00
SERVICE TAX COLLECTED	918890	1026281.8	SERVICE TAX PAID		980747	1122068.80
TOWN PLANNING DEPT. FUND	91168	21356.00	TRAINING TO TOWN PLANNING DEPT		352176	771499.00
SIRD KOTTARAKKARA		600000.00	SIRD KOTTARAKARA			8750.00
SUBSCRIPTION FEE RECEIVED IN ADVANCE	3250	2000.00	KILA JOURNAL ON LOCAL GOVERNANCE		44484	32750.00
SUNDRY CREDITORS		138388880.00	SUNDRY CREDITORS / SUNDRY DEBTORS		11175794.00	
OTHER LIABILITIES COLLECTED	1992199	54909	OTHER LIABILITIES REMITTED		420661	38478.00
INCOME FROM TRAINING PROGRAMMES	38231817.00	22386973.00	ADMINISTRATION EXPENSES		19583622.00	18093683.00
OTHER INCOME	4339943.00	5810541	OTHER EXPENSES		1406095.00	817361.50
			OFFICE EXPENSES		3891352	3533307.20
			REPAIRS & MAINTENANCE		9858757.00	1329934.00
			TRAINING EXPENSES		755721.00	957086.00
			TAX DEDUCTED AT SOURCE		165512	
ADVANCES		3989198	ADVANCES			3970293.00
			EXPENSES FOR DEEMED UNIVERSITY			1500000.00
			CLOSING BALANCE:-			
			CASH		5872.3	25068.30
			BANK INCLUDING DEPOSITS		479314995.20	398230529.20
TOTAL	836793317.50	721268775.00	TOTAL		836793317.50	721268775.00


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 SHASHI WARRIER, B.Com; FCA (M.No: 203633)
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