SASI VIJAYAN & RAJAN
CHARTERED ACCOUNTANTS
sasivijayanrajan@gmail.com
svr@svrcas.com
GSTIN: 32AAIFS4835P1ZP

# INDEPENDENT AUDITOR'S REPORT

TO

The Chairman
Governing council
KILA
MulamkunnathKavu, Thrissur
Pin:680581

## Opinion

We have Audited the financial statements of Kerala Institute of Local Administration (KILA), which comprise the balance sheet as at march 31st 2024, and the Income and Expenditure Account for the year ended 31st March 2024 and notes to financial statements including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2024 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Charted Accountants of India (ICAI).

## Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (Sas) issued by Institute of Chartered Accountants of India (ICAI). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by institute of Chartered Accountants of these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

SASI VIJAYAN & RAJAN * CHARTERED ACCOUNTANTS * FRN.003629S KOCHI 682030

For SASI VIJAYAN & RAJAN
CHARTERED ACCOUNTANTS
FRN.003629S

C.A. TOMY ZACHARIA
Partner, M.No. 242333

UDIN: 24242333BKEWYP4391

**Other Matters**

(a) Service tax appeal: - Two orders were received from department of Central Board of Indirect Tax and Customs demanding Rs.4,52,33,844 and Rs.38063778 for the years 2012-13 to 2014-15 and 2015-16 to2016-17 respectively. These are challenged before appellate Tribunal, Department of Customs and Excise and Services Tax, Bangalore and these are pending for hearing and disposal

(b) The Institution is tax exempt under section 10(23 C) (iii b) because it is an educational institution not for the purpose of profit and financed by Kerala Government. The Income Tax Department has wrongly demanded an amount of Rs 3,47,93,080 for AY 2018-19.The institution has filed a grievance on the portal related to this case. Settlement of this case is pending as on 31/3/2024.

Our opinion is not modified in respect of these matters.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements.**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flow of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process

## ACCOUNTING POLICIES AND NOTES TO AND FORMING PART OF ACCOUNTS OF KERALA INSTITUTE OF LOCAL ADMINISTRATION FOR THE ENDED 31st March 2024

### BASIS OF ACCOUNTING

The financial statements of KILA are prepared on accrual basis as a going concern and in accordance with the generally accepted accounting principles. 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 responsible to expect ultimate collection. Interest income from deposits are recognized on a time proportion basis taking in to account of deposit outstanding and the rate of interest. Interest received on project fund is credited to the concerned project account.

### FIXED ASSETS

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

### TRANSFER TO PENSION FUND

Transfer of Income to Pension Fund from Training programs is on basis of G.O (M.S. No:183/2014/LSGD dated. 24/10/14).

### DEPRECIATION

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

### PROJECT FUND ACCOUNTING POLICY

Amount of grant received specifically for different projects are not credited to Income and Expenditure Account. These amounts are shown as deferred income when grant is received and expenditure incurred for the project are debited to deferred income. After completion of project the amount if any lying in the balance of ledger is transferred to income Account. Hence the receipt and expense of project fund will not reflect in Income and Expenditure Account until project is completed.

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C.A. TOMY ZACHARIA
Partner, M.No. 242333

UDIN: 24242333BKEWYP4391

TRICHUR
01.07.2024

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is ahigh level of assurance, but is not a guarantee that an audit conducted in accordance with Sas will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

TRICHUR
01.07.2024

# KERALA INSTITUTE OF LOCAL ADMINISTRATION (KILA), THRISSUR

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

| INCOME | Annexure | For the Year ended 31.03.2024 | For the Year ended 31.03.2023 |
|---|---|---|---|
| By Income from Training Programmes | A | 124,463,571.54 | 90,234,313.23 |
| By Grant from Government -Non Plan Fund | B | 19,788,250.00 | 27,496,349.90 |
| By Interest from Bank | C | 2,846,510.30 | 6,799,230.00 |
| By Other Income | D | 7,537,438.99 | 2,506,537.73 |
| **TOTAL** | | **154,635,771** | **127,036,431** |

| EXPENDITURE | Annexure | For the Year ended 31.03.2024 | For the Year ended 31.03.2023 |
|---|---|---|---|
| To Administrative Expenses | E | 69,887,295.00 | 73,295,486.00 |
| To Office Expenses | F | 6,841,173.75 | 6,561,633.54 |
| To Training Expenses | G | 33,677,881.70 | 30,092,129.15 |
| To Other Expenses | H | 16,652,371.44 | 11,189,293.12 |
| To Depreciation | SH 6 | 27,867,850.00 | 26,930,499.00 |
| To Excess of ( Expenditure over Income)/Excess of | | (290,801.06) | (21,032,609.95) |
| **TOTAL** | | **154,635,771** | **127,036,431** |

As per our report of even date attached

SASI VIJAYAN & RAJAN * CHARTERED ACCOUNTANTS * FRN.003629S KOCHI 682030

UDIN: 24242333BKEWYP4391

For SASI VIJAYAN & RAJAN
CHARTERED ACCOUNTANTS
FRN.003629S

C.A. TOMY ZACHARIA
Partner, M.No. 242333

Place: Thrissur
Date : 01-07-2024

KERALA INSTITUTE OF LOCAL ADMINISTRATION * KILA * THRISSUR-680 581

Dr. Joy Elamon
DIRECTOR GENERAL
Kerala Institute of Local Administration (KILA)
Mulamgunnathukavu PO, Thrissur-680581, Kerala
Tel: +91-487-2201312

| KERALA INSTITUTE OF LOCAL ADMINISTRATION (KILA),THRISSUR | | |
|---|---|---|
| ANNEXURES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT | | |
| **Particulars** | **For the Year ended 31.03.2024** | **For the Year ended 31.03.2023** |
| **ANNEXURE A** | | |
| **Income from Training Programmes** | | |
| **KILA HQ** | | |
| Administrative charges | 40,769,343.78 | 32,834,384.53 |
| Faculty and staff time | 2,535,224.75 | 1,823,866.70 |
| Room rent & rent training equipments | 44,116,705.66 | 24,137,621.00 |
| Online Training Programmes | | |
| 1010113_Vehicle Charges | 109,740.00 | |
| | | |
| **KILA Kottarakkara centre** | | |
| 1010108_Coursefee-CHRD | 951,272.00 | 1,332,850.00 |
| 1010110_Mess & Hostel Fee-CHRD | 101,603.00 | 178,328.00 |
| Room rent & Rent Training Equipmets CHRD | | 500.00 |
| Online Platform Charges CHRD | | |
| Training programme CHRD | 2,748,209.00 | 4,113,242.00 |
| Vehicle Charges | | |
| 1010201_Administration Charges CHRD | | |
| **Sub Total** | **91332098.19** | **64420792.23** |
| | | |
| **KILA - Taxable Outward Supply (GST)** | | |
| 1010105_Administration Charges-Taxable | 3,133,201.00 | 2,742,458.00 |
| 1010109_Fuel to Generator Taxable | 41,450.00 | 18,000.00 |
| Application Fee | 156,788.10 | 1,200.00 |
| 1040101_Room Rent-Taxable | 8,546,685.00 | 5,509,295.00 |
| 1040102_Daily Wages-Taxable | 145,995.00 | 118,088.00 |
| 1040103_Faculty & Staff Time Taxable | 6,327,569.00 | 2,645,000.00 |
| 1040104_Field Visit Expenses Taxable | 880,011.00 | 821,804.00 |
| 1040105_Honorarium & T.A -Taxable | 1,249,077.00 | 321,465.00 |
| 1040106_Mess Expenses-Taxable | 5,885,075.00 | 3,773,669.00 |
| 1040107_Miscellaneous Income Taxable | 642,013.00 | 144,559.00 |
| 1040108_Photostat Charges Collected-Taxable | 30,737.25 | 13,528.00 |
| 1040109_Photo Taxable | 90,301.00 | 90,863.00 |
| 1040110_Rent - Training Equipments-Taxable | 2,560,020.00 | 1,116,135.00 |
| 1040111_Training Materials Taxable | 1,219,309.00 | 418,128.00 |
| 1040112_Vehicle Charges-Taxable | 1,972,189.00 | 1,347,102.00 |
| 1040113_Sale of Old News Paper & Books | 500.00 | 150,154.00 |
| Capability Building Training (CBT) Prgms- Taxabale | | 6,319,573.00 |
| Development of Module -Taxable | | |
| Sale of Wood Taxable | | 2,500.00 |
| Sale of Scrap Taxable | 250,553.00 | 260,000.00 |
| Sales Nil Rated | | |

CHARTERED ACCOUNTANTS * SASI VIJAYAN & RAJAN * FRN.003629S KOCHI 682030

| | | |
|---|---|---|
| **Sub Total** | **33131473.35** | **25813521.00** |
| **Total** | **124463571.54** | **90234313.23** |
| | | |

| | | |
|---|---|---|
| **ANNEXURE B** | | |
| **Grant from State Government -Non Plan Fund** | | |
| **KILA HQ** | | |
| 1020104_Grant From Govt. - Non Plan | 4,725,000.00 | 4,030,710.00 |
| Govt Grant- Development of Centres Handed Over to Kila | | 4,229,389.90 |
| **KILA Kottarakkara centre** | | |
| Recurring Grant 2020-2021 (Govt of India) | | |
| Recurring Grant 2021-2022 (Govt of India) | | |
| Non-Recurring Grant 2022-2023 (Govt of India) | | 14,236,250.00 |
| Additional Grant KILA CHRD (Govt of Kerala) | | 5,000,000.00 |
| Recurring Grant 2021-22 State Share | 4,342,000.00 | |
| Recurring Grant CHRD 2022-23 | 2,847,250.00 | |
| Recurring Grant CHRD 2023-24 Central Share | 5,905,500.00 | |
| Recurring Grant CHRD 2023-24 State Share | 1,968,500.00 | |
| **TOTAL** | **19788250.00** | **27496349.90** |

| | | |
|---|---|---|
| **ANNEXURE C** | | |
| **Interest from Bank** | | |
| 1020105_Interest on Bank | 2,731,848.30 | 6,549,629.00 |
| Interest from Bank - KIIFB Project | | |
| 1020117_Interest on Bank-CHRD | 113,293.00 | 244,587.00 |
| 1020106_Interest on Term Deposit | 1,369.00 | 5,014.00 |
| **TOTAL** | **2,846,510.30** | **6,799,230.00** |

| | | |
|---|---|---|
| **ANNEXURE D** | | |
| **Other Income** | | |
| **KILA HQ** | | |
| 1020101_Accredited Agencies-Processing Fee | 30,000.00 | 120,000.00 |
| 1020107_Miscellaneous Income | 441,431.13 | 35,493.48 |
| 1020103_Fee for Right to Information | 1,189.00 | 1,343.00 |
| Subscription fee | | |
| 1020108_Photostat Charges Collected | 283,712.00 | 81,599.25 |
| 1020109_Quarters Rent | 654,197.00 | 471,271.00 |
| Rent EDII | | |
| 1020102_Cost of Tender Form | 3,303,562.00 | 84,569.00 |
| Consultancy Charges | | |
| Monetisation from social media | | 12,112.00 |
| KIIFB/ Late Fee/ Penalty Collection | 786,854.00 | 993,500.00 |
| IPPL Course Fee Collected | | 105,470.00 |

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| | | |
|---|---|---|
| Generator Fuel Charges | | 500.00 |
| **KILA Kottarakkara centre** | | |
| Miscelleneos Income CHRD | 28,240.86 | 5,395.00 |
| 1060203_Quarters Rent CHRD | 46,500.00 | 32,500.00 |
| 1060205_Other Income CHRD | 21,135.00 | |
| **KILA Agali centre** | | |
| Programme Fee-Agali | | 25,960.00 |
| Miscellaneous Income - Agali | 5,018.00 | 536,825.00 |
| Rent- Ekalavya School Agali | 1,935,600.00 | |
| **TOTAL** | **7,537,438.99** | **2,506,537.73** |
| | | |
| | 154,635,770.83 | |
| **ANNEXURE E** | | |
| **Administrative Expenses** | | |
| **KILA HQ** | | |
| 2010102_Pay & Allowance | 46,425,745.00 | 41,786,976.00 |
| 2010103_Travelling Allowances | 413,529.00 | 391,768.00 |
| 201010101_Advertisement Expenses | 405,630.00 | 701,802.00 |
| 201010102_Audit Fee | 88,500.00 | 75,000.00 |
| 201010108_Internal Audit Fee | 81,420.00 | 70,800.00 |
| 201010106_Security Service Charges | 2,632,741.00 | 2,625,548.00 |
| 201010104_Legal Charges | 169,300.00 | 889,700.00 |
| Consultancy Fee | | 83,400.00 |
| License Fee | | |
| Recruitment Expenses | | 400,880.00 |
| **KILA Kottarakkara centre** | | |
| Pay and Allowance CHRD | 16,996,562.00 | 23,156,019.00 |
| Travelling Allowances CHRD | 53,875.00 | 28,870.00 |
| **KILA Agali Centre** | | |
| 2010301_Daily Wage-TD-NRM-Agali | 1,875,468.00 | 2,066,993.00 |
| 2010302_Security Service Charges- TDNRM Agali | 744,525.00 | 1,017,730.00 |
| **TOTAL** | **69,887,295.00** | **73,295,486.00** |
| | | |
| | | |
| | | |
| | | |
| **ANNEXURE F** | | |
| **Office Expenses** | | |
| **KILA HQ** | | |
| 2040102_Maintenance of Vehicle | 650,106.00 | 922,759.00 |
| 204010101_Electricity Charges | 2,217,596.00 | 1,754,078.00 |
| 204010102_G.C. Meeting Expenses | 62,117.00 | 3,194.00 |
| 204010104_Miscellaneous Expenses | 49,789.90 | 334,377.86 |
| Postage ,Telephone & Internet charges | 285,694.85 | 508,877.78 |
| 204010112_Bed Sheet, Pillow Cover, Etc. | 3,024.00 | 474,771.00 |
| Housekeeping of Sahyadri GH | 1,410,915.00 | 1,073,070.00 |
| KILA Integration Expenses | - | 179,873.00 |
| Trivandrum Regional Centre Exps | - | |

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| | | |
|---|---|---|
| 204010109_E.C.Meeting Expenses | 535.00 | |
| 204010106_Stationary & Printing | 272,127.00 | |
| | | |
| **KILA Agali Centre** | | |
| 2040302_Maintenance of Vehicle Agali | 6,607.00 | 26,886.00 |
| 204030101_Electricity Charges Agali | 165,991.00 | 283,135.00 |
| 204030107_Telephone Charges Agali | 12,990.00 | 102,032.90 |
| 2050311_News Paper & Periodicals Agali | 9,120.00 | 7,940.00 |
| 204030104_Miscellaneous Expenses Agali | 132,997.00 | 1,200.00 |
| Office Expenses - Agali | 874,592.00 | 676,686.00 |
| **KILA Kottarakkara centre** | | |
| 201020201010_News Paper & Periodicals CHRD | 33,000.00 | |
| 201020201012_Postage CHRD | 1,410.00 | 450.00 |
| Printing & Stationary | | 11,721.00 |
| 201020201015_Telephone Charges CHRD | 3,163.00 | 2,746.00 |
| 20102020101_Advertisement ExpensesCHRD | 6,426.00 | 197,836.00 |
| 201020201011_OFFICE EXPENSE CHRD | 70,936.00 | |
| 20102020102_Electricity Charges CHRD | 561,462.00 | |
| Cleaning Charges | | |
| 20102020107_ELECTRICAL INSPECTION FEE CHRD | 10,575.00 | |
| Recruitment Exps | | |
| **TOTAL** | **6,841,173.75** | **6,561,633.54** |
| | | |
| **ANNEXURE G** | | |
| **Training Expenses** | | |
| **KILA HQ** | | |
| 2020104_Honorarium & T.A. | 5,359,571.00 | 622,978.00 |
| KILA Journal | | |
| 2020108_Printing & Stationary | 145,503.00 | 195,581.00 |
| Bed Sheet, Pillow Cover, Etc. | | |
| Washing Charges | 913,639.00 | 766,846.00 |
| 2020102_Cable Connection Charges | 310,971.00 | 277,427.00 |
| 2020105_Mess Expenses | 6,218,475.45 | 3,720,552.00 |
| *2020107_Photo* | 125,637.25 | 138,320.00 |
| Project Expenses | 5,762,605.40 | 3,953,096.50 |
| *Vehicle Expenses* | 2,011,038.00 | 1,113,393.00 |
| 2020103_Field Visit Expenses | 819,687.00 | 915,985.00 |
| Online training expense | | |
| Training Materials | 2,482,981.00 | 1,654,965.00 |
| 2020106_Mineral Water Charges | 155,160.00 | 148,748.00 |
| Hostel - Rent Building | 1,932,000.00 | |
| Hostel Rent Electricity | 85,614.00 | |
| Hostel Rent- Telephone | 8,652.00 | |
| Hostel- Support Staff Wages | 227,536.00 | |
| **KILA Kottarakkara centre** | | |
| Honorarium and T.A | | 291,190.00 |
| Cable Connection Charges CHRD | 31,040.00 | 18,208.00 |
| Cleaning Exps-HostelCHRD | 274,284.00 | 250,241.00 |

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| | | |
|---|---|---|
| Mess Expenses CHRD | 239,483.00 | 2,612,550.00 |
| Campus Maintenance Charges- CHRD | 17,500.00 | 139,136.15 |
| 20102010301_Bank Charges CHRD | 14,743.60 | |
| Travelling Expense CHRD | 598,950.00 | 771,161.00 |
| MORD training expense CHRD | 5,942,811.00 | 11,996,239.50 |
| Loss on Demolishion of Quarters CHRD | | |
| Online video documentation charges CHRD | | |
| Photo Expenses CHRD | | |
| Training Exps of CHRD | | 505,512.00 |
| | | |
| **TOTAL** | **33,677,881.70** | **30,092,129.15** |
| | | |
| **ANNEXURE H** | | |
| **Other Expenses** | | |
| **KILA** | | |
| Annual Maintenance Charges | | |
| Bank Charges | 237,007.94 | 264,655.04 |
| Building Tax & water charges | 56,669.00 | 58,385.90 |
| Momentos | 6,000.00 | 7,680.00 |
| Membership fee | | |
| Newspaper and Periodicals | 250,414.00 | 243,988.00 |
| Inspection Fee | | 52,095.00 |
| KILA Day Expense | | 1,023,593.00 |
| Panchayat day expense | | 34,000.00 |
| Campus Maintenance Charges | 798,848.00 | 674,057.00 |
| Cleaning Charges | | 59,777.00 |
| Repairs & Maintenance | 2,251,309.00 | 2,899,595.00 |
| Miscellaneous expenses | | |
| IPPL_PG Course Expense | 7,229,819.00 | 1,971,021.40 |
| Accredited Agencies Expenses | 13,440.00 | |
| Exhibition | 346,558.00 | 292,501.00 |
| Covid -19 Expenses | | |
| Garden Maintenance | | |
| Uniform | 23,086.00 | |
| Accredited Agencies Expenses | | 63,408.00 |
| FCRA Registration Renewal | | |
| Inaugration Expense | | |
| Processing Fee | | |
| KILA Journal | | |
| Interest & Fines | 8,061.00 | 153,079.00 |
| Project-Salary/reporting/consultancy Etc | | 134,619.00 |
| Documentation & Asset Mapping | 1,222,166.50 | |
| **KILA Kottarakkara centre** | | |
| Fuel vehicle | | |
| Repairs & Maintenance-Vehicle CHRD | 166,418.00 | 311,190.00 |
| Repairs & Maintenance of Hostel Block CHRD | 33,960.00 | 59,630.00 |
| Repairs & Maintance -Pipeline&Plumbing CHRD | 81,171.00 | |

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| | | |
|---|---|---|
| Repair & maintenance Equipments | 1,043.00 | |
| Rep. & Maint.-Others CHRD | 62,476.00 | 99,950.00 |
| Repairs & Maintanice Electrical CHRD | 20,755.00 | |
| Repair & maintenance Building | | 4,149.00 |
| Repairs and Maintenance of Machinery CHRD | 78,593.00 | 105,535.00 |
| 201020201011_OFFICE EXPENSE CHRD | | 45,634.00 |
| 20102020102_Electricity Charges CHRD | | 476,707.78 |
| Courier Charges | | 570.00 |
| Miscellaneous Charges | | 3,662.00 |
| Miscellaneous Expenses | | 123,307.00 |
| **KILA Agali Centre** | | |
| Repair & maintenanace | 476,101.00 | 40,180.00 |
| Campus Maintenance | | |
| Security Service Charges | | |
| | | |
| **Recurring Expenses** | | |
| | | |
| **KILA CSED Kottarakkara** | | |
| Fuel Charges | | 155,697.00 |
| Office Expenses KILA CSED | 22,051.00 | 91,194.00 |
| Repairs & Maintenance | | 87,167.00 |
| | | |
| **KILA Mannuthy** | | |
| Miscellaneous Expenses | 22,354.00 | 25,550.00 |
| Office Expenses | 358,216.00 | 383,384.00 |
| Repairs & Maintenance | 28,194.00 | 335,471.00 |
| Training Expenses | | 94,073.00 |
| | | |
| **KILA Thalipparamba** | | |
| Miscellaneous Expenses | 770,507.00 | 289,236.00 |
| Office Expenses | 746,001.00 | 303,998.00 |
| Repair Charges/fuel Charges | 99,828.00 | 117,378.00 |
| Training Expenses | | 103,176.00 |
| Farm Wages Thaliparamba | 1,241,325.00 | |
| | | |
| | | |
| | | |
| | | |
| **TOTAL** | **16,652,371.44** | **11,189,293.12** |

SASI VIJAYAN & RAJAN * CHARTERED ACCOUNTANTS * FRN.003629S KOCHI 682030

## KERALA INSTITUTE OF LOCAL ADMINISTRATION (KILA),THRISSUR

### BALANCE SHEET AS ON 31ST MARCH 2024

| LIABILITY | SCH | As on 31.03.2024 | As on 31.03.2023 |
|---|---|---|---|
| Capital Contribution | 1 | 473,371,072.55 | 449,705,215.55 |
| Grant from State Government | 2 | 426,517,310.72 | 376,442,715.47 |
| Deemed University -Corpus Fund | 3 | 267,908,663.00 | 252,670,066.00 |
| Current Liabilities | 4 | 282,632,690.88 | 353,687,608.65 |
| Other Liabilities | 5 | 37,621,687.00 | 26,623,761.00 |
| TOTAL | | 1,488,051,424 | 1,459,129,367 |

| ASSETS | | As on 31.03.2024 | As on 31.03.2023 |
|---|---|---|---|
| Fixed Assets | 6 | 348,862,563.89 | 335,095,021.03 |
| Capital Work in progress | 7 | 14,496,568.00 | 26,800,400.00 |
| Current Assets | 8 | 1,025,492,011.86 | 998,324,466.30 |
| Excess of Expenditure overIncome | 9 | 99,200,280.40 | 98,909,479.34 |
| Closing Balance | | | |
| TOTAL | | 1,488,051,424 | 1,459,129,367 |

As per our report of even date attached.

SASI VIJAYAN & RAJAN * CHARTERED ACCOUNTANTS * FRN.003629S KOCHI 682030

For SASI VIJAYAN & RAJAN
CHARTERED ACCOUNTANTS
FRN.003629S

C.A. TOMY ZACHARIA
Partner, M.No. 242333

Place: Thrissur
Date : 01.07.2024

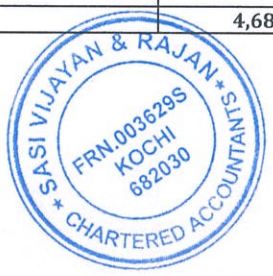
UDIN : 24242333BKEWYP4391

Dr. Joy Elamon
DIRECTOR GENERAL
Kerala Institute of Local Administration (KILA)
Mulamgunnathukavu PO, Thrissur-680581, Kerala
Tel: +91-487-2201312

## KERALA INSTITUTE OF LOCAL ADMINISTRATION (KILA),THRISSUR

### SCHEDULES FORMING PART OF BALANCE SHEET

| Particulars | As on 31.03.2024 | | As on 31.03.2023 | |
|---|---|---|---|---|
| **Schedule 1** | | | | |
| **Capital Contribution** | | | | |
| **Contribution from Muncipality** | | **810,000.00** | | **810,000.00** |
| **Contribution from Panchayat** | | **18,836,500.00** | | **18,836,500.00** |
| **Corpus Fund** | **121902163.00** | | **109,565,856.00** | |
| *Add : Net of Interest Received* | *12815464.00* | **134,717,627.00** | 12,336,307.00 | **121,902,163.00** |
| | | | | |
| | | | | |
| **Corpus fund SDC** | **25,512,788.85** | | **29,976,991.00** | |
| *Add: Interest Received* | *240896.00* | | 1,607,710.00 | |
| *Add:Interest accrued on SDC Corpus Fund* | *773480.00* | | 886,519.00 | |
| *Less: Utilisations-Interest on SDC corpus Fund* | *1642272.00* | **24,884,892.85** | 6,958,431.15 | **25,512,788.85** |
| | | | | |
| **Grant from Central Govt.** | | **183,309,325.00** | | **178,309,325.00** |
| | | | | |
| **30202_capital Contribution- CHRD** | **38173696.24** | | **28173696.24** | |
| *Add: Additions* | | **38,173,696.24** | 10,000,000.00 | **38,173,696.24** |
| | | | | |
| **Capital Contribution - Agali** | | **33,922,853.46** | | **33,922,853.46** |
| | | | | |
| **Capital Contribution - Women Hostel** | **32237889.00** | | **23051606.00** | **32,237,889.00** |
| **Contribution received** | **6146158.00** | | | |
| *Add: Interest Received* | *332,131.00* | ***38,716,178.00*** | 9,186,283.00 | |
| | | | | |
| **TOTAL** | | **473,371,072.55** | | **449,705,215.55** |
| | | | | |
| **Schedule 2** | | | | |
| **Grant from State Govt.** | | | | |
| **KILA** | | | | |
| *Opening balance b/d* | *368142284.47* | | 473,408,663.37 | |
| *Add:Additions* | *209300000.00* | | 219,693,258.00 | |
| *Less: amount Utilised for the year* | *77726296.75* | | 324,959,636.90 | ***368142284.47*** |
| *Resumed Fund- taken back by Govt* | *81987668.00* | **417,728,319.72** | | |
| | | | | |
| **Non Recurring TSST** | | **32,646.00** | | **32,646.00** |
| | | | | |
| **Project-Activity Mapping** | | **30,776.00** | | **30,776.00** |
| | | | | |
| **Research Gender Audit Fund** | | **15,982.00** | | **15,982.00** |
| | | | | |
| | | | | |
| **Thirunelly Project** | | **500,000.00** | | **500,000.00** |
| | | | | |
| **MGNREGS Training Fund** | **4683426.00** | | **19121426.00** | |
| *As Per last Balance Sheet* | | | | |
| *Add: Interest Received* | | | | |
| *Less: MGNREGS Training Expenses* | | **4,683,426.00** | 14,438,000.00 | **4,683,426.00** |



| | | | | |
|---|---|---|---|---|
| | | | | |
| | | | | |
| **MGNREGS- Evaluation Study** | | | | |
| *As Per last Balance Sheet* | 448,417.00 | | 448,417.00 | |
| *Fund Received* | | | | |
| *Less : Expense During the year* | | **448,417.00** | | **448,417.00** |
| | | | | |
| **IWMP Training Fund** | | | | |
| *As Per last Balance Sheet* | 644,811.00 | | 644,811.00 | |
| *Less : Expense During the year* | | **644,811.00** | | **644,811.00** |
| | | | | |
| **Lab to Land- IEC Activities** | | **930,082.00** | | **930,082.00** |
| | | | | |
| **Lab to Land- Training Programme** | | | **88599.00** | |
| *As Per last Balance Sheet* | 88,599.00 | | | |
| *Less: Expenses During the year* | | **88,599.00** | | **88,599.00** |
| | | | | |
| **Project Preparation (Kerala)** | | **1,800,000.00** | | **1,800,000.00** |
| | | | | |
| | | | | |
| **RURBAN Fund** | | | | |
| *As Per last Balance Sheet* | 988,925.00 | | 692,675.00 | |
| *Fund Received* | | | | |
| *Add: Interest Received* | | | 296,250.00 | |
| *Less: Expenses During the year* | | **988,925.00** | | **988,925.00** |
| | | | | |
| | | | | |
| | | | | |
| **Training Fund SAGY** | | **346,355.00** | | **346,355.00** |
| | | | | |
| **NIRD Fund CHRD** | | | | |
| *As Per last Balance Sheet* | - 443,658.00 | | - 240,908.00 | |
| *Fund Received* | 687,921.00 | | - 202,750.00 | |
| *Less:Expense* | *199361.00* | | | - **443,658.00** |
| | | *44,902.00* | | |
| **Water Shed Project** | | | | |
| *As Per last Balance Sheet* | - 330,700.00 | | - 330,700.00 | |
| *Add : Fund Received* | | | | |
| *Less:Expense* | | **-330,700.00** | | - **330,700.00** |
| | | | | |
| **Trg Fund-BRGF_CHRD** | | | | |
| *Settlement* | | **742,912.00** | | **742,912.00** |
| | | | | |

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| | | | | |
|---|---|---|---|---|
| **Water Shed - CHRD** | - 1,328,664.00 | | **-1328664.00** | |
| *Settlement* | | | | |
| *Less: Expense* | | **-1,328,664.00** | | **- 1,328,664.00** |
| | | | | |
| **SAKSHAM NIRD** | | | | |
| *As Per last Balance Sheet* | - 849,478.00 | | - 849,478.00 | |
| *Less: Expense* | | **-849,478.00** | | **- 849,478.00** |
| | | | | |
| **TOTAL** | | **426,517,310.72** | | **376,442,715.47** |
| | | | | |
| **Schedule 3** | | | | |
| **Deemed University - Corpus Fund** | | | | |
| *Opening balance b/d* | 252,670,066.00 | | 241,754,506.00 | |
| *Add: Net Interest Received* | 6,073,244.00 | | 10,915,560.00 | *252670066.00* |
| *Add: Net Interest Accrued* | 9,165,353.00 | *267908663.00* | | |
| **TOTAL** | | **267,908,663.00** | | **252,670,066.00** |

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## KERALA INSTITUTE OF LOCAL ADMINISTRATION (KILA), THRISSUR

### SCHEDULES FORMING PART OF BALANCE SHEET

| Particulars | Sub SCH | As on 31.03.2024 | As on 31.03.2023 |
|---|---|---|---|
| **Schedule 4** | | | |
| **Current Liabilities** | | | |
| 3010106_Gratuity Payable | | 14,813,136.00 | 13,591,380.00 |
| 3010107_Kila Employess Pension Fund Payable | | 92,333,669.00 | 70,186,203.00 |
| 3010108_KILA General Provident Fund(KGPF) | | 21,602,073.00 | 21,513,982.00 |
| Sundry Creditors | I | 128,974,568.37 | 199,122,103.80 |
| Outstanding expenses | II | 11,985,338.61 | 36,136,924.85 |
| 3030102_Income Tax Payable &GST TDS | | 1,656,330.00 | 4,352,121.00 |
| CHRD current liabilities | III | 6,580,325.00 | 1,751,529.00 |
| Centre for Urban Governance - Urban Chair | | -4,593,041.00 | 1,105,862.00 |
| Retirement Contribution | | 2,112.00 | 1,607.00 |
| Salary Deduction Payable | | 1,100,506.00 | 489,078.00 |
| SGST Output 9% Payable | | - | 279,106.00 |
| CGST Output 9% Payable | | | 279,105.00 |
| CGST Output RCM 9% | | 35,618.56 | |
| IGST Output -18% | | 301,259.78 | |
| SGST Output RCM 9% | | 35,618.56 | |
| Interest on GST Payable | | - | 153,079.00 |
| Suspense Received A/c | | 770,602.00 | 2,250,898.00 |
| TQM ISO Contribution From LSGI | | 7,034,299.00 | 3,185,594.00 |
| TCS | | 276.00 | 2,301.00 |
| Health Insurance Scheme_ Staff- SBI | | - | - 713,265.00 |
| **TOTAL** | | **282,632,690.88** | **353,687,608.65** |
| | | | |
| **Schedule 5** | | | |
| **Other Liabilities** | | | |
| 3030101_Earnest Money Deposit | | 262,658.00 | 258,277.00 |
| Retention money | | 36,875,560.00 | 25,722,006.00 |
| Security Deposit | | 221,669.00 | 242,478.00 |
| EMD KIIFB Project | | 411,800.00 | 400,000.00 |
| Itigation Exps- AHADS Employees | | -150,000.00 | |
| Chief Minister's Distress Relief Fund | | - | 1,000.00 |
| **TOTAL** | | **37,621,687.00** | **26,623,761.00** |
| | | | |
| **Schedule 7** | | | |
| **Work in Progress** | | | |
| Womens Hostel | | 14,496,568.00 | |
| Renovation of Existing Kitchen | | - | 5755916.00 |
| Renovation of Auditorium | | - | 14013758.00 |
| Water Tank | | - | 7030726.00 |
| **TOTAL** | | **14,496,568.00** | **26,800,400.00** |
| | | | |
| **Schedule 8** | | | |
| **Current Asset** | | | |
| Sundry Debtors | IV | 47,275,289.57 | 30,290,637.56 |
| Bank Accounts KILA & SIRD | V | 150,437,444.58 | 105,124,666.65 |
| Deposits | VI | 487,266,054.00 | 524,186,083.00 |
| Cash in Hand KILA & SIRD | VII | 18.00 | 18.00 |
| Stock -Training Materials | IX | 1,608,372.00 | 2,396,676.00 |
| Stock of Chemicals- Agali | | 10,000.00 | 10,000.00 |

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| | | | |
|---|---|---|---|
| Deposit for Land Acquisition | | 128,400,000.00 | 128,400,000.00 |
| Interest Accrued | | 17,454,119.00 | 15,854,125.00 |
| LIC-Gratuity Fund | | 14,813,136.00 | 10,944,424.00 |
| TDS Receivable | | 25,268,195.00 | 21,991,651.00 |
| Receivable From RKI Project | | | 13,808,705.00 |
| Grant ReceivablefromState Govt-(AHADS Liability) | | 962,000.00 | 962,000.00 |
| Grant Receivable From State Govt. | | 28,685,853.00 | 61,397,650.00 |
| Advance to employees | | 37,475.00 | - 59,250.00 |
| KILA GPF Loan | | 2,452,236.00 | 1,977,000.00 |
| E.M.D. - Gas Connection | | 14,400.00 | 14,400.00 |
| KIIFB Project Expenses | | 117,380,007.71 | 72,054,443.09 |
| Prepaid Expenses | | 197,334.00 | 60,941.00 |
| SIRD Current assets(deposits & advances) | VIII | 3,219,078.00 | 8,899,296.00 |
| Recurring Grant -State share18-19 Receivable CHRD | | 11,000.00 | 11,000.00 |
| | | | |
| **TOTAL** | | **1,025,492,011.86** | **998,324,466.30** |

| | | | |
|---|---|---|---|
| **Schedule 9** | | | |
| **Excess of Expenditure overIncome** | | | |
| Opening Balance | | 98,909,479.34 | 77,876,869.39 |
| | | | |
| Add/(Less) : Excess of Expenditure over Income/ (Excess of Income | | 290,801.06 | 21,032,609.95 |
| | | | |
| **Closing Balance** | | **99,200,280.40** | **98,909,479.34** |

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# KERALA INSTITUTE OF LOCAL ADMINISTRATION (KILA),THRISSUR

## Fixed Assets Statement as on 31.03.2024

Schedule - 6

| SL.NO | Particulars | Rate % | WDV as on 31.03.20223 | Additions | | Deductions | Total | Depreciation | WDV as on 31.03.2024 |
|---|---|---|---|---|---|---|---|---|---|
| | | | | More than Six Months | Less than Six Months | | | | |
| | KILA | | | | | | | | |
| 1 | Art Gallery | 0% | 1029231.00 | | | | 1,029,231.00 | - | 1,029,231.00 |
| 2 | Construction of Football Ground | 0% | 214763.00 | | | - | 214,763.00 | - | 214,763.00 |
| 3 | Land at Cost | 0% | 124760712.00 | | | - | 124,760,712.00 | - | 124,760,712.00 |
| 4 | Borewell | 0% | 89548.00 | | | - | 89,548.00 | - | 89,548.00 |
| | **Sub-total** | | **126,094,254.00** | - | - | - | **126,094,254.00** | - | **126,094,254.00** |
| | | | | | | | | | |
| | **10% BLOCK** | | | | | | | | |
| | KILA | | | | | | | | |
| 1 | Acoustic Treatment of Auditorium | 10% | 27,275.59 | | | - | 27,275.59 | 2,728.00 | 24,547.59 |
| 2 | Asset 1994-95 | 10% | 23,794.75 | | | - | 23,794.75 | 2,379.00 | 21,415.75 |
| 3 | Bio Park | 10% | 332,743.00 | | | - | 332,743.00 | 33,274.00 | 299,469.00 |
| 4 | Bird Watching Centre | 10% | 134,959.70 | | | - | 134,959.70 | 13,496.00 | 121,463.70 |
| 5 | Building | 10% | 81,014,417.69 | | | - | 81,014,417.69 | 8,101,442.00 | 72,912,975.69 |
| 6 | Building-Generator Shed & Building Schc | 10% | 63,133.04 | | | - | 63,133.04 | 6,313.00 | 56,820.04 |
| | Addi. To building CHRD | 10% | 513,076.00 | | | | 513,076.00 | 51,308.00 | 461,768.00 |
| 7 | Compound Wall | 10% | 983,640.23 | | | - | 983,640.23 | 98,364.00 | 885,276.23 |
| 8 | Construction of Dining Hall | 10% | 1,774,868.49 | | | - | 1,774,868.49 | 177,487.00 | 1,597,381.49 |
| 9 | Construction of Lift Room | 10% | 775,524.00 | | | - | 775,524.00 | 77,552.00 | 697,972.00 |
| 10 | Construction of Store Room | 10% | 1,863,472.55 | | | - | 1,863,472.55 | 186,347.00 | 1,677,125.55 |
| 11 | Electrical Equipments | 10% | 1,385,530.00 | | 156,980.00 | - | 1,542,510.00 | 146,402.00 | 1,396,108.00 |
| 12 | Electrical Fittings | 10% | 1,580,797.76 | | | - | 1,580,797.76 | 158,080.00 | 1,422,717.76 |
| 13 | Electrification Work DG Paneling | 10% | 2,049,253.00 | | | - | 2,049,253.00 | 204,925.00 | 1,844,328.00 |
| 14 | Electronic Items | 10% | 31,432.07 | | | - | 31,432.07 | 3,143.00 | 28,289.07 |
| 15 | Fitness Centre-Kila | 10% | 326,377.55 | | | - | 326,377.55 | 32,638.00 | 293,739.55 |
| 16 | Formation of Raod to Library | 10% | 967,275.76 | | | - | 967,275.76 | 96,728.00 | 870,547.76 |
| 17 | Furniture & Fittings | 10% | 6,854,142.67 | 45,898.00 | | - | 6,900,040.67 | 690,004.00 | 6,210,036.67 |
| 18 | Name Board | 10% | 115,394.01 | | 32,750.00 | - | 148,144.01 | 13,177.00 | 134,967.01 |
| 19 | Open Forum | 10% | 53,736.16 | | | - | 53,736.16 | 5,374.00 | 48,362.16 |
| 20 | Quarters | 10% | 132,166.38 | | | - | 132,166.38 | 13,217.00 | 118,949.38 |
| 21 | Rain Water Harvesting Units | 10% | 225,403.62 | | | - | 225,403.62 | 22,540.00 | 202,863.62 |
| 22 | Renovation of Class Room | 10% | 2,732,896.00 | | | - | 2,732,896.00 | 273,290.00 | 2,459,606.00 |
| 23 | Renovation of Computer Lab | 10% | 606,728.00 | | | - | 606,728.00 | 60,673.00 | 546,055.00 |
| 24 | Roofing Work Generator at SAS | 10% | 91,143.06 | | | - | 91,143.06 | 9,114.00 | 82,029.06 |
| 25 | Statue | 10% | 69,756.68 | | | - | 69,756.68 | 6,976.00 | 62,780.68 |
| 26 | Thinkers Retreat Centre | 10% | 13,774.20 | | | - | 13,774.20 | 1,377.00 | 12,397.20 |
| 27 | Renovation Of Quarters | 10% | 10,540,152.00 | | | - | 10,540,152.00 | 1,054,015.00 | 9,486,137.00 |
| 28 | Mattress & Pillows | 10% | 722,940.00 | | | | 722,940.00 | 72,294.00 | 650,646.00 |
| 29 | Setting up of quality control lab | 10% | 772,210.00 | | **111,905.00** | | 884,115.00 | 82,816.00 | 801,299.00 |
| 30 | Renovation of Existing Auditorium | 10% | 1,702,827.00 | | 22,204,263.00 | - | 23,907,090.00 | 1,280,496.00 | 22,626,594.00 |
| 30 | Renovation of Ktchen | 10% | | | 5,755,916.00 | | 5,755,916.00 | 287,796.00 | 5,468,120.00 |

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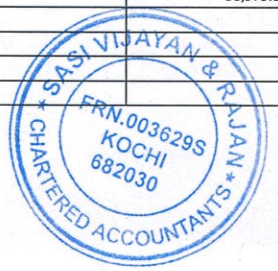
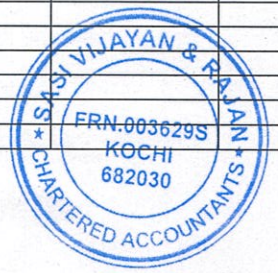
| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | **AHADS CCPRM** | | | | | | | - | - |
| | **Building** | | | | | | | - | - |
| 29 | Administrative BlockAgali | 10% | 4,252,494.85 | | | - | 4,252,494.85 | 425,249.00 | 3,827,245.85 |
| 30 | Approach RoadAgali | 10% | 526,170.06 | | | - | 526,170.06 | 52,617.00 | 473,553.06 |
| 31 | CanteenAgali | 10% | 30,570.22 | | | - | 30,570.22 | 3,057.00 | 27,513.22 |
| 32 | CNC WiringAgali | 10% | 99,500.62 | | | - | 99,500.62 | 9,950.00 | 89,550.62 |
| 33 | Compound WallAgali | 10% | 55,722.71 | | | - | 55,722.71 | 5,572.00 | 50,150.71 |
| 34 | Govt. body and LibraryAgali | 10% | 708,899.47 | | | - | 708,899.47 | 70,890.00 | 638,009.47 |
| 35 | Hostel - Men's and Women'sAgali | 10% | 1,628,284.33 | | | - | 1,628,284.33 | 162,828.00 | 1,465,456.33 |
| 36 | Pressure Filter room Agali | 10% | 500,423.98 | | | - | 500,423.98 | 50,042.00 | 450,381.98 |
| 37 | Quarters - Directors,JPD,DPD,DPD Bachelor, AD Family, AD Bachelors Officers, Office Assistants | 10% | 5,543,455.45 | | | - | 5,543,455.45 | 554,346.00 | 4,989,109.45 |
| 38 | Renovation of Kitchen Agali | 10% | 2,648,408.00 | | | - | 2,648,408.00 | 264,841.00 | 2,383,567.00 |
| 39 | Training HallAgali | 10% | 765,523.31 | | | - | 765,523.31 | 76,552.00 | 688,971.31 |
| 40 | Water Supply SystemAgali | 10% | 87,452.93 | | | - | 87,452.93 | 8,745.00 | 78,707.93 |
| 41 | Water Testing LaboratoryAgali | 10% | 1,101,174.00 | | | - | 1,101,174.00 | 110,117.00 | 991,057.00 |
| 42 | Roof Top Conference Hall to Admn Block | 10% | 8,550,000.00 | | | - | 8,550,000.00 | 855,000.00 | 7,695,000.00 |
| | | | | | | | | - | - |
| | **Furnitrure & Fixtures** | | | | | | | - | - |
| 43 | Almirah- Steel, Wooden(81Nos)Agali | 10% | 34,078.25 | | | - | 34,078.25 | 3,408.00 | 30,670.25 |
| 44 | Beds(147Nos)Agali | 10% | 41,231.50 | | | - | 41,231.50 | 4,123.00 | 37,108.50 |
| 45 | Chairs - Steel, Wooden & Plastic(953Nos | 10% | 92,901.55 | | | - | 92,901.55 | 9,290.00 | 83,611.55 |
| 46 | Computer Table(59Nos)Agali | 10% | 9,929.50 | | | - | 9,929.50 | 993.00 | 8,936.50 |
| 47 | Cot - Iron, Wooden(168Nos)Agali | 10% | 65,212.75 | | | - | 65,212.75 | 6,521.00 | 58,691.75 |
| 48 | Fan - Wall, Ceiling(183Nos)Agali | 10% | 36,126.00 | | | - | 36,126.00 | 3,613.00 | 32,513.00 |
| 49 | LockerAgali | 10% | 2,804.00 | | | - | 2,804.00 | 280.00 | 2,524.00 |
| 50 | Racks - Steel, Wooden(72Nos)Agali | 10% | 11,317.62 | | | - | 11,317.62 | 1,132.00 | 10,185.62 |
| 51 | Sofa(10Nos)Agali | 10% | 1,682.00 | | | - | 1,682.00 | 168.00 | 1,514.00 |
| 52 | Stools(22Nos)Agali | 10% | 925.75 | | | - | 925.75 | 93.00 | 832.75 |
| 53 | Table - Steel, Wooden, (244Nos)Agali | 10% | 47,906.00 | | | - | 47,906.00 | 4,791.00 | 43,115.00 |
| | IPPL classroom furniture | 10% | 161,728.00 | | | | 161,728.00 | 16,173.00 | 145,555.00 |
| | **CHRD** | | - | | | | - | - | - |
| 54 | ACADEMIC BLOCK CHRD | 10% | 1,135,194.98 | | | - | 1,135,194.98 | 113,519.00 | 1,021,675.98 |
| 55 | AQUARIUMCHRD | 10% | 5,180.22 | | | - | 5,180.22 | 518.00 | 4,662.22 |
| 56 | BORE WELLCHRD | 10% | 8,268.84 | | | - | 8,268.84 | 827.00 | 7,441.84 |
| 57 | Building- CHRD | 10% | 1,357,285.95 | 66,895.00 | | - | 1,424,180.95 | 142,418.00 | 1,281,762.95 |
| 58 | COIRMATSCHRD | 10% | 7,796.84 | | | - | 7,796.84 | 780.00 | 7,016.84 |
| 59 | DRAW WELLCHRD | 10% | 17,225.55 | | | - | 17,225.55 | 1,723.00 | 15,502.55 |
| 60 | Electrical Equipments- CHRD | 10% | 276,376.23 | | | - | 276,376.23 | 27,638.00 | 248,738.23 |
| 61 | Electrical FittingsCHRD | 10% | 95,121.04 | | 24,139.00 | - | 119,260.04 | 10,719.00 | 108,541.04 |
| 62 | FURNITURE CHRD | 10% | 1,279,338.01 | | 177,871.00 | - | 1,457,209.01 | 136,827.00 | 1,320,382.01 |
| 63 | GIS Lab- CHRD | 10% | 600,144.42 | | | - | 600,144.42 | 60,014.00 | 540,130.42 |
| 64 | HOSTEL BUILDINGCHRD | 10% | 4,475,827.71 | | | - | 4,475,827.71 | 447,583.00 | 4,028,244.71 |
| 65 | Library Building CHRD | 10% | 2,338,881.03 | | | - | 2,338,881.03 | 233,888.00 | 2,104,993.03 |
| 66 | Staff Quarters-CHRD | 10% | 238,913.93 | | | - | 238,913.93 | 23,891.00 | 215,022.93 |
| 67 | WATER SUPPLY SYSTEMCHRD | 10% | 314,684.98 | | | - | 314,684.98 | 31,468.00 | 283,216.98 |
| 68 | Furniture and Fixtures | 10% | 53,581.00 | | 58,975.00 | - | 112,556.00 | 8,307.00 | 104,249.00 |
| 69 | Women hostel | 10% | 13,757,603.00 | | | | 13,757,603.00 | 1,375,760.00 | 12,381,843.00 |
| 70 | Renovation of hostel 1 CHRD | 10% | 1,657,314.00 | | | | 1,657,314.00 | 165,731.00 | 1,491,583.00 |
| 71 | Renovation of hostel 2 CHRD | 10% | 3,486,022.00 | | | | 3,486,022.00 | 348,602.00 | 3,137,420.00 |
| 72 | New Kitchen & Upgradation of Canteen I | 10% | 1,827,089.00 | | | | 1,827,089.00 | 182,709.00 | 1,644,380.00 |



| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 73 | Roof Work & Setting Up of New Trg Hall- | 10% | 2,027,556.00 | | | | 2,027,556.00 | 202,756.00 | 1,824,800.00 |
| | **Sub total** | | **180,444,168.54** | **112,793.00** | **28,522,799.00** | **-** | **209,079,760.54** | **19,481,834.00** | **189,597,926.54** |
| | | | | | | | | | |

| | 15% Block | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | KILA | | | | | | | | |
| 1 | 250 KVA Diesel Generator | 15% | 1,478,383.00 | | | - | 1,478,383.00 | 221,757.00 | 1,256,626.00 |
| 2 | Air Conditioner | 15% | 782,744.74 | | | - | 782,744.74 | 117,412.00 | 665,332.74 |
| 3 | Bicycle | 15% | 15,268.50 | | | - | 15,268.50 | 2,290.00 | 12,978.50 |
| 4 | CCTV | 15% | 261,792.97 | | | - | 261,792.97 | 39,269.00 | 222,523.97 |
| 5 | Disposer Machine | 15% | 20,550.64 | | | - | 20,550.64 | 3,083.00 | 17,467.64 |
| 6 | EPABX Cabling | 15% | 153,224.25 | | | - | 153,224.25 | 22,984.00 | 130,240.25 |
| 7 | Fire Fighting Equipments | 15% | 491,905.60 | | | | 491,905.60 | 73,786.00 | 418,119.60 |
| 8 | Garden Equipments | 15% | 2,858.92 | | | - | 2,858.92 | 429.00 | 2,429.92 |
| 9 | Intercom | 15% | 9,032.59 | | | - | 9,032.59 | 1,355.00 | 7,677.59 |
| 10 | Kitchen Equipments | 15% | 1,796,985.47 | | | - | 1,796,985.47 | 269,548.00 | 1,527,437.47 |
| 11 | LCD Projector | 15% | 151,736.23 | | | - | 151,736.23 | 22,760.00 | 128,976.23 |
| 12 | Leak Proofing SAS | 15% | 1,626,275.00 | | | - | 1,626,275.00 | 243,941.00 | 1,382,334.00 |
| 13 | Machinery | 15% | 1,354,881.48 | 1,497,640.00 | 88,500.00 | | 2,941,021.48 | 434,516.00 | 2,506,505.48 |
| | Water Tank- KILA HQ | 15% | | | 7,030,726.00 | | 7,030,726.00 | 527,304.00 | 6,503,422.00 |
| 14 | Mobile Phone - Hand Set | 15% | 20,644.20 | | | - | 20,644.20 | 3,097.00 | 17,547.20 |
| 15 | Office Automation | 15% | 528,792.56 | | | - | 528,792.56 | 79,319.00 | 449,473.56 |
| 16 | Photocopier | 15% | 137,680.35 | | | - | 137,680.35 | 20,652.00 | 117,028.35 |
| 17 | Rain Water Harvesting Units | 15% | 80,338.50 | | | - | 80,338.50 | 12,051.00 | 68,287.50 |
| 18 | Strapping Machine | 15% | 25,472.00 | | | - | 25,472.00 | 3,821.00 | 21,651.00 |
| 19 | Television | 15% | 755,893.79 | | | - | 755,893.79 | 113,384.00 | 642,509.79 |
| 20 | Training Equipments | 15% | 17,182.87 | | | - | 17,182.87 | 2,577.00 | 14,605.87 |
| 21 | Vehicle | 15% | 162,989.91 | | | - | 162,989.91 | 24,448.00 | 138,541.91 |
| 22 | Water Fountain | 15% | 149,983.41 | | | - | 149,983.41 | 22,498.00 | 127,485.41 |
| 23 | Water Heater | 15% | 4,832.32 | | | - | 4,832.32 | 725.00 | 4,107.32 |
| 24 | Water Treatment Plant | 15% | 169,000.00 | | | - | 169,000.00 | 25,350.00 | 143,650.00 |
| 25 | Aerobic Compost Unit | 15% | 135,175.00 | | | - | 135,175.00 | 20,276.00 | 114,899.00 |
| 26 | Solar Plant | 15% | 3,405,240.00 | | 1,723,221.00 | - | 5,128,461.00 | 640,028.00 | 4,488,433.00 |
| 27 | microphone with speaker | 15% | 44,200.00 | | | | 44,200.00 | 6,630.00 | 37,570.00 |
| 28 | VIEWSONIC LCD | 15% | 140,250.00 | | | | 140,250.00 | 21,038.00 | 119,212.00 |
| 29 | Bio Metric Attendance Machine CHRD | 15% | 36,316.00 | | | | 36,316.00 | 5,447.00 | 30,869.00 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | **CHRD** | | | | | | | - | - |
| 27 | AC- CHRD | 15% | 178,948.43 | 214,495.00 | | - | 393,443.43 | 59,017.00 | 334,426.43 |
| 28 | ALUMINIUM LADDERCHRD | 15% | 21.93 | | | - | 21.93 | 3.00 | 18.93 |
| 29 | BILLING MACHINECHRD | 15% | 348.78 | | | - | 348.78 | 52.00 | 296.78 |
| 30 | Bio Gas Plant-CHRD | 15% | 75,614.07 | | | - | 75,614.07 | 11,342.00 | 64,272.07 |
| 31 | BPL VCRCHRD | 15% | 6.42 | | | - | 6.42 | 1.00 | 5.42 |
| 32 | BUS KL2-W2485CHRD | 15% | 60,321.39 | | | - | 60,321.39 | 9,048.00 | 51,273.39 |
| 33 | CABLE TV NetworkCHRD | 15% | 4,898.77 | | | - | 4,898.77 | 735.00 | 4,163.77 |
| | CCTV CHRD | 15% | 57,086.00 | | | | 57,086.00 | 8,563.00 | 48,523.00 |
| 34 | CYCLECHRD | 15% | 1.77 | | | - | 1.77 | - | 1.77 |
| 35 | DIESEL GENERATORCHRD | 15% | 178.10 | | | - | 178.10 | 27.00 | 151.10 |
| 36 | DIGITEL CAMERACHRD | 15% | 18,481.08 | | | - | 18,481.08 | 2,772.00 | 15,709.08 |
| 37 | Disposer Machine CHRD | 15% | 23,162.00 | | | - | 23,162.00 | 3,474.00 | 19,688.00 |
| 38 | DTP SYSTEMCHRD | 15% | 1,778.32 | | | - | 1,778.32 | 267.00 | 1,511.32 |
| 39 | DUPLICATING MACHINECHRD | 15% | 7.74 | | | - | 7.74 | 1.00 | 6.74 |
| | Edge cutter machine CHRD | 15% | 26,520.00 | | | | 26,520.00 | 3,978.00 | 22,542.00 |
| 40 | ELECTRIC IRONCHRD | 15% | 7,896.71 | | | - | 7,896.71 | 1,185.00 | 6,711.71 |
| 41 | Electronic Equipment - CHRD | 15% | 16,015.00 | | | - | 16,015.00 | 2,402.00 | 13,613.00 |
| 42 | ELECTRONIC STENCIL CUTTERCHRD | 15% | 18.93 | | | - | 18.93 | 3.00 | 15.93 |
| 43 | ELECTRONIC WHITE BOARDCHRD | 15% | 20,031.75 | | | - | 20,031.75 | 3,005.00 | 17,026.75 |
| 44 | EPABX-CHRD | 15% | 6,488.85 | | | - | 6,488.85 | 973.00 | 5,515.85 |
| 45 | FAX MACHINECHRD | 15% | 3,574.70 | | | - | 3,574.70 | 536.00 | 3,038.70 |
| 46 | FLY CATCHERCHRD | 15% | 1,079.33 | | | - | 1,079.33 | 162.00 | 917.33 |
| 47 | Generator- CHRD | 15% | 313,930.23 | | | - | 313,930.23 | 47,090.00 | 266,840.23 |
| 48 | HOSTEL EQUIPMENTSCHRD | 15% | 7,690.02 | | | - | 7,690.02 | 1,154.00 | 6,536.02 |
| 49 | INCILINATORCHRD | 15% | 7,338.63 | | | - | 7,338.63 | 1,101.00 | 6,237.63 |
| 50 | INDICA CARCHRD | 15% | 13,988.14 | | | 13,988.14 | - | - | - |
| 51 | INVERTER EQUIPMENTCHRD | 15% | 350.66 | | | - | 350.66 | 53.00 | 297.66 |
| 52 | Kitchen Equipments-CHRD | 15% | 47,351.60 | | | - | 47,351.60 | 7,103.00 | 40,248.60 |
| 53 | LCD- CHRD | 15% | 7,931.90 | | | - | 7,931.90 | 1,190.00 | 6,741.90 |
| 54 | LCD Projector CHRD | 15% | 19,787.50 | | 188,827.00 | - | 208,614.50 | 17,130.00 | 191,484.50 |
| 55 | LIGHTENING ARRESTERCHRD | 15% | 18,466.29 | | | - | 18,466.29 | 2,770.00 | 15,696.29 |
| 56 | MIKE SYSTEMCHRD | 15% | 141.21 | | | - | 141.21 | 21.00 | 120.21 |
| 57 | MULTI DVDCHRD | 15% | 501.51 | | | - | 501.51 | 75.00 | 426.51 |
| 58 | MULTIMEDIACHRD | 15% | 24,086.58 | | | - | 24,086.58 | 3,613.00 | 20,473.58 |
| 59 | PHOTOCOPY MACHINECHRD | 15% | 13,438.45 | | | - | 13,438.45 | 2,016.00 | 11,422.45 |
| 60 | PRINTERCHRD | 15% | 33,861.42 | | 189,980.00 | - | 223,841.42 | 19,328.00 | 204,513.42 |
| 61 | PROJECTOR KELTRONCHRD | 15% | 3,214.40 | | | - | 3,214.40 | 482.00 | 2,732.40 |
| 62 | PUBLIC ADDRESSING SYSTEMCHRD | 15% | 15,458.67 | | | - | 15,458.67 | 2,319.00 | 13,139.67 |
| 63 | PUMPSET & ACCESSORIESCHRD | 15% | 25,646.59 | | | - | 25,646.59 | 3,847.00 | 21,799.59 |
| 64 | REFRIGERATORCHRD | 15% | 1,987.31 | | | - | 1,987.31 | 298.00 | 1,689.31 |
| 65 | Resiagraph-CHRD | 15% | 49,500.70 | | | - | 49,500.70 | 7,425.00 | 42,075.70 |
| 66 | STILL CAMERACHRD | 15% | 26.25 | | | - | 26.25 | 4.00 | 22.25 |
| 67 | TAPE RECORDERCHRD | 15% | 35.00 | | | - | 35.00 | 5.00 | 30.00 |
| 68 | TATA SUMOCHRD | 15% | 10,627.42 | | | - | 10,627.42 | 1,594.00 | 9,033.42 |
| 69 | TELEVISION SETCHRD | 15% | 9,046.91 | | | - | 9,046.91 | 1,357.00 | 7,689.91 |
| 70 | TV STANDCHRD | 15% | 2,510.43 | | | - | 2,510.43 | 377.00 | 2,133.43 |
| 71 | TYPEWRITERCHRD | 15% | 36.33 | | | - | 36.33 | 5.00 | 31.33 |
| 72 | UPS SYSTEMCHRD | 15% | 149,596.82 | | | - | 149,596.82 | 22,440.00 | 127,156.82 |
| 73 | UTENCILSCHRD | 15% | 65.25 | | | - | 65.25 | 10.00 | 55.25 |
| 74 | VC ROOM AND EQUIPMENTCHRD | 15% | 111,394.38 | | | - | 111,394.38 | 16,709.00 | 94,685.38 |



| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 75 | VIDEO CONFERENCING SYSTEMCHRD | 15% | 42,147.72 | | | - | 42,147.72 | 6,322.00 | 35,825.72 |
| | VIDEO CONFERENCING camera CHRD | 15% | 51,000.00 | | | | 51,000.00 | 7,650.00 | 43,350.00 |
| 76 | VOLTAGE STABILIZERCHRD | 15% | 11.30 | | | - | 11.30 | 2.00 | 9.30 |
| 77 | WATER COOLERCHRD | 15% | 5.33 | | | - | 5.33 | 1.00 | 4.33 |
| 78 | Water HeaterCHRD | 15% | 2,964.58 | | | - | 2,964.58 | 445.00 | 2,519.58 |
| 79 | WEIGHING MACHINECHRD | 15% | 3.11 | | | - | 3.11 | - | 3.11 |
| 80 | WET GRINDERCHRD | 15% | 5.33 | | | - | 5.33 | 1.00 | 4.33 |
| 81 | WOOD CUTTERCHRD | 15% | 3,519.11 | | | - | 3,519.11 | 528.00 | 2,991.11 |
| 82 | XUV VEHICLECHRD | 15% | 442,380.81 | | | - | 442,380.81 | 66,357.00 | 376,023.81 |
| 83 | XYLO CARCHRD | 15% | 72,815.96 | | | - | 72,815.96 | 10,922.00 | 61,893.96 |
| | | | | | | | | - | - |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | **AHADS CCPRM** | | | | | | | - | - |
| | **Electronic Equipments** | | | | | | | - | - |
| 84 | Sound Box(23Nos)Agali | 15% | 2,359.94 | | | - | 2,359.94 | 354.00 | 2,005.94 |
| 85 | UPS(9Nos)Agali | 15% | 2,770.19 | | | - | 2,770.19 | 416.00 | 2,354.19 |
| 86 | Battery(26Nos)Agali | 15% | 9,029.50 | | | - | 9,029.50 | 1,354.00 | 7,675.50 |
| 87 | LCD Projector(5Nos)Agali | 15% | 10,261.25 | | | - | 10,261.25 | 1,539.00 | 8,722.25 |
| 88 | UPS - Agali | 15% | 56,711.25 | | | - | 56,711.25 | 8,507.00 | 48,204.25 |
| | Microphone with speaker | 15% | | | 41,300.00 | | 41,300.00 | 3,098.00 | 38,202.00 |
| | | | | | | | | - | - |
| | **Lab Equipments** | | | | | | | - | - |
| 89 | Marshal 200D 4WD - 2001Agali | 15% | 41,042.00 | | | - | 41,042.00 | 6,156.00 | 34,886.00 |
| | | | | | | | - | - | - |
| | **Other Equipments** | | | | | | - | - | - |
| | Kitchen Utensils | 15% | | | 183,238.00 | | 183,238.00 | 13,743.00 | 169,495.00 |
| 90 | Gas CylinderAgali | 15% | 308.69 | | | - | 308.69 | 46.00 | 262.69 |
| 91 | Induction CookerAgali | 15% | 308.69 | | | - | 308.69 | 46.00 | 262.69 |
| 92 | FridgeAgali | 15% | 821.50 | | 56,700.00 | - | 57,521.50 | 4,376.00 | 53,145.50 |
| 93 | Gas Stove(3Nos)Agali | 15% | 923.06 | | | - | 923.06 | 138.00 | 785.06 |
| 94 | Fire Extinguishers(3Nos)Agali | 15% | 1,230.75 | | | - | 1,230.75 | 185.00 | 1,045.75 |
| 95 | Water Filter(4Nos)Agali | 15% | 1,641.00 | | | - | 1,641.00 | 246.00 | 1,395.00 |
| 96 | Weighing Machine(3Nos)Agali | 15% | 1,847.12 | | | - | 1,847.12 | 277.00 | 1,570.12 |
| 97 | Elec. Motor Agali | 15% | 2,052.25 | | | - | 2,052.25 | 308.00 | 1,744.25 |
| 98 | Water TankAgali | 15% | 4,108.75 | | | - | 4,108.75 | 616.00 | 3,492.75 |
| 99 | Washing Machine ( 3Nos)Agali | 15% | 6,360.87 | | | - | 6,360.87 | 954.00 | 5,406.87 |
| 100 | Machinery - Agali | 15% | 189,752.50 | 132,750.00 | | - | 322,502.50 | 48,375.00 | 274,127.50 |
| 101 | Solar Panel (32Nos)Agali | 15% | 13,133.00 | | | - | 13,133.00 | 1,970.00 | 11,163.00 |
| | IPPL class room equipment | 15% | 414,455.00 | | | | 414,455.00 | 62,168.00 | 352,287.00 |
| | **Vehicles** | | - | | | | - | - | - |
| 102 | Bajaj BikeAgali | 15% | 1,230.75 | | | - | 1,230.75 | 185.00 | 1,045.75 |
| 103 | Tata Sumo - 1997Agali | 15% | 14,364.75 | | | - | 14,364.75 | 2,155.00 | 12,209.75 |
| 104 | Armada Grand 4WD - 2001Agali | 15% | 30,781.75 | | | - | 30,781.75 | 4,617.00 | 26,164.75 |
| 105 | Lab Equipments- Agali | 15% | 41,042.00 | | | - | 41,042.00 | 6,156.00 | 34,886.00 |
| 106 | Jeep MDI Turbo-2008Agali | 15% | 61,564.50 | | | - | 61,564.50 | 9,235.00 | 52,329.50 |
| 107 | Scorpio SLX -2008Agali | 15% | 61,564.50 | | | - | 61,564.50 | 9,235.00 | 52,329.50 |
| 108 | Bolero SLX - 2008Agali | 15% | 82,085.00 | | | - | 82,085.00 | 12,313.00 | 69,772.00 |
| 109 | Royal Enfield Bikes ( 8Nos)Agali | 15% | 98,503.00 | | | - | 98,503.00 | 14,775.00 | 83,728.00 |
| | **Sub total** | | **17,115,227.78** | **1,844,885.00** | **9,502,492.00** | **13,988.14** | **28,448,616.64** | **3,554,608.00** | **24,894,008.64** |
| | | | | | | | | | |
| | **40% Block** | | | | | | | | |
| | **KILA** | | | | | | | | |
| 1 | Bio-Gas Plant | 40% | 65.74 | | | - | 65.74 | 26.00 | 39.74 |
| 2 | Computers | 40% | 1,261,691.77 | 240,989.00 | | - | 1,502,680.77 | 601,072.00 | 901,608.77 |
| 3 | Library Automation | 40% | 319,363.00 | 172,550.00 | 123,250.00 | - | 615,163.00 | 221,415.00 | 393,748.00 |
| 4 | Library Books & Journals | 40% | 1,536,511.12 | 354,920.00 | 774,703.00 | - | 2,666,134.12 | 911,513.00 | 1,754,621.12 |
| 5 | Museum on Decentralisation | 40% | 5,286,140.00 | | | | 5,286,140.00 | 2,114,456.00 | 3,171,684.00 |
| 6 | Software | 40% | 78,677.00 | | | - | 78,677.00 | 31,471.00 | 47,206.00 |
| 7 | LIFT Admin block | 40% | 1,977,970.00 | | | | 1,977,970.00 | 791,188.00 | 1,186,782.00 |
| | | | | | | | | - | - |
| | **CHRD** | | | | | | | - | - |
| 7 | COMPUTER & ACCESSORIES. CHRD | 40% | 1,583.58 | | | - | 1,583.58 | 633.00 | 950.58 |
| 8 | Computer-CHRD | 40% | 160,678.00 | | | - | 160,678.00 | 64,271.00 | 96,407.00 |

SASI VIJAYAN & RAJAN * CHARTERED ACCOUNTANTS * FRN.003629S KOCHI 682030

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 9 | COMPUTER KELTRONCHRD | 40% | 132.62 | | | - | 132.62 | 53.00 | 79.62 |
| 10 | COMPUTR-UBCHRD | 40% | 71.08 | | | - | 71.08 | 28.00 | 43.08 |
| 11 | LAPTOP & LENOVACHRD | 40% | 102.96 | | | - | 102.96 | 41.00 | 61.96 |
| 12 | Library Books-CHRD | 40% | 27,387.44 | | | - | 27,387.44 | 10,955.00 | 16,432.44 |
| | | | | | | | | - | - |
| | **AHADS CCPRM** | | | | | | | - | - |
| | **Computers & Accessories** | | | | | | | - | - |
| 13 | Computer- Desktop(47Nos)Agali | 40% | 13,157.00 | | | - | 13,157.00 | 5,263.00 | 7,894.00 |
| 14 | Library Book - Agali | 40% | 879.40 | | | - | 879.40 | 352.00 | 527.40 |
| 15 | Printer- Lazer, Inkjet (7Nos)Agali | 40% | 685.00 | | | - | 685.00 | 274.00 | 411.00 |
| | **Sub total** | | **10,665,095.71** | **768,459.00** | **897,953.00** | **-** | **12,331,507.71** | **4,753,011.00** | **7,578,496.71** |
| | | | | | | | | | |
| | **II nd stage Development- Kila** | | | | | | | | |
| 1 | Building | 10% | 707,578.00 | | | - | 707,578.00 | 70,758.00 | 636,820.00 |
| 2 | Furniture | 10% | 53,316.00 | | | - | 53,316.00 | 5,332.00 | 47,984.00 |
| 3 | Electrical Fittings | 15% | 8,084.00 | | | - | 8,084.00 | 1,213.00 | 6,871.00 |
| 4 | Lift | 15% | 816.00 | | | - | 816.00 | 122.00 | 694.00 |
| 5 | Machinery | 15% | 6,481.00 | | | - | 6,481.00 | 972.00 | 5,509.00 |
| | **Sub total** | | **776,275.00** | **-** | **-** | **-** | **776,275.00** | **78,397.00** | **697,878.00** |
| | | | | | | | | | |
| | **Grant total** | | **335,095,021.03** | **2,726,137.00** | **38,923,244.00** | **13,988.14** | **376,730,413.89** | **27,867,850.00** | **348,862,563.89** |

# KERALA INSTITUTE OF LOCAL ADMINISTRATION (KILA)

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 01-04-2023 TO 31-03-2024

| RECEIPTS | | | PAYMENTS | | |
|---|---|---|---|---|---|
| PARTICULARS | CURRENT YEAR 2023-24 | CURRENT YEAR 2022-23 | PARTICULARS | CURRENT YEAR 2023-24 | CURRENT YEAR 2022-23 |
| **Opening balance:-** | | | | | |
| **Cash & Stamp** | **18.00** | **18.00** | | | |
| **Bank (including deposits)** | **625,484,086.60** | **781,027,391.81** | | | |
| **Cash & bank-KILA-CHRD** | **3,826,663.05** | **14,120,520.20** | | | |
| Recurring grant received Central Govt-KILA -CHRD | 5,905,500.00 | 8,541,750.00 | | | |
| Recurring grant - State Govt-KILA -CHRD 2023-24 | 1,968,500.00 | - | | | |
| Recurring grant - State Govt-KILA -CHRD 2022-23 | 8,541,750.00 | - | Capacity building activities | 85,226,000.00 | 161,022,484.00 |
| Recurring grant - State Govt-KILA -CHRD 2021-22 | 4,342,000.00 | - | Additions to fixed assets | 6,658,476.00 | 20,675,597.00 |
| Grant from State Govt ( plan ) 2023-24 | 60,000,000.00 | 90,387,000.00 | Grant Fund taken back by Govt.of Kerala | 81,987,668.00 | 149,396,753.00 |
| Grant from State Govt ( plan )-2022-23-taken back by government and refunded | 149,300,000.00 | 68,023,600.00 | Capital WIP | - | 8,750,317.00 |
| Grant from State Govt (non plan )- | 4,725,000.00 | 2,872,460.00 | Administration expenses KILA | 54,208,496.00 | 44,356,981.00 |
| Grant & interest received for scheme/trg-KILA -CHRD | 113,293.00 | 244,587.00 | Administrative exps & other exps-KILA -CHRD | 18,273,965.60 | 24,366,141.93 |
| | | | 25 Years-PPC-Sangamam | 6,025,705.00 | 1,297,828.00 |
| Contribution from Block Panchayath - Women Hostel | 6,478,289.00 | 9,186,283.00 | Construction of Women Hostel | 14,496,568.00 | 14,780,194.00 |
| Contribution from Urban Local Bodies for Centre for Urban Governance - Urban Chair - interest | 25,946.00 | - | Contribution from Urban Local Bodies for Centre for Urban Governance - Urban Chair Exp | 5,724,849.00 | - |
| Other receipts-KILA -CHRD | 197,478.86 | 218,323.00 | Repairs & maintenance-KILA -CHRD | 1,046,721.00 | 1,348,260.00 |
| Interest from bank | 2,731,848.30 | 6,549,629.00 | Repairs & maintenance | 2,727,410.00 | 2,999,052.00 |
| Interest on Corpus fund Deemed University | 13,301,220.00 | 10,569,493.00 | | | |
| Interest on Corpus fund | 12,694,271.00 | 12,342,038.00 | Expenditure on Interest of SDC Corpus fund | 1,788,311.00 | 6,071,912.15 |
| Interest on Corpus fund SDC | 1,127,415.00 | 1,607,710.00 | | | |
| Interest Received on various projects | - | 1,184,456.00 | Other Project Expenditure-KILA -CHRD | 6,174,468.00 | 5,167,589.00 |
| NIUA-KILA _Project ITCN | - | 90,000.00 | Town Planning Development Plan | - | - |
| Department of Urban Affairs | - | 453,799.00 | Department of Urban Affairs | - | 336,924.22 |
| KIIFB Project-Centage charges received | 19,484,593.00 | 46,258,941.00 | KILA - KIIFB Project | 45,350,564.62 | 35,221,519.20 |
| Project RGSA(including interest) | 297,069,466.00 | 173,095,000.00 | Project RGSA | 297,069,466.00 | 173,095,000.00 |
| MoPR -Evaluation Study of Incentivization of Panchayats scheme | - | 172,500.00 | Project- Present Status Rural LGS in Non Part Area | - | 1,038,296.00 |
| Project Sankalp | - | 177,330.00 | Asset Management | - | 2,531.00 |
| KSDIM-Project LG DM Plan | 1,827,825.00 | 2,726,220.00 | KSDIM-Project LG DM Plan | 4,082,586.00 | 3,145,282.00 |
| Mission Director, MGNREGS- Mate Trg | 32,845,461.00 | - | Mission Director, MGNREGS- Mate Trg | 2,466,046.00 | - |
| TQM ISO Contribution From LSGI | 3,848,705.00 | 3,185,594.00 | Project TQM ISO | 10,539,450.00 | 5,217,818.00 |
| | | | Project District plan Comparison | - | 2,122,116.00 |
| Project - Mahila Kissan Sasaakthikaran Abhiyaan-MKSP(Interest) | 430,758.00 | 360,812.00 | Project - Mahila Kissan Sasaakthikaran Abhiyaan-MKSP | 58,918,439.00 | 22,756,837.00 |
| KSWMP-Lead Agency for TNA | 716,339.00 | - | KSWMP-Lead Agency for TNA | 2,306,349.00 | - |
| UNDP IHRML Project 2 | - | 1,367,740.38 | UNDP IHRML Project 2 | - | 756,850.38 |
| Project NCRMP | - | 8,411,476.00 | Project NCRMP | 362,298.00 | 3,600,543.44 |
| Cochin Corporation- Action Research | 1,260,000.00 | - | Cochin Corporation- Action Research | 1,098,437.00 | - |
| Project GIZ | 831,716.00 | - | Project GIZ | 369,836.00 | 386,292.00 |
| Project District plan Comparison | - | 1,878,600.00 | Project Disaster Management | - | 54,569.00 |
| K-DISC- One Local Government One Idea | 13,561,866.00 | 7,610,228.00 | K-DISC- One Local Government One Idea | 8,829,211.00 | 13,078,855.00 |
| Project One Health_TNA | - | 1,650,796.00 | Project One Health_TNA | 1,270,156.00 | 380,640.00 |
| Project One Health | - | 1,863,933.00 | Project One Health | - | 1,863,933.00 |
| Project Women & Child Development | 384,000.00 | 480,000.00 | Project Women & Child Development | 864,000.00 | - |
| Study on Development of Human Resources in Panchayats / MoPR - | 616,000.00 | 924,000.00 | Study on Development of Human Resources in Panchayats / MoPR - | 1,166,394.00 | 373,606.00 |
| SDG- UNICEF_ Support to State Govt- Tamilnadu | - | 696,619.00 | NIUA-KILA _Project ITCN | - | 698,305.00 |
| UNICEF-Project -Child Budgeting Karanataka | - | 111,306.00 | UNICEF-Project -Child Budgeting Karanataka | - | 917,931.00 |
| UNICEF Project: "Strengthening Child Friendly Local Governance in Kerala"UNICEF Project: "Strengthening Child Friendly Local Governance in Kerala" | 4,545,618.00 | | UNICEF Project: "Strengthening Child Friendly Local Governance in Kerala"UNICEF Project: "Strengthening Child Friendly Local Governance in Kerala" | 4,398,681.00 | - |
| UNICEF- Localising SDG for Child Rights | - | 3,702,254.00 | UNICEF- Localising SDG for Child Rights | - | 4,774,604.00 |
| Capacity Building of LF- Assam ( DALF) | 4,147,125.00 | - | Capacity Building of LF- Assam ( DALF) | 5,755,500.75 | 2,131,689.25 |
| UNICEF_Training Sanitation Workers on Safety and | 1,414,600.00 | - | UNICEF_Training Sanitation Workers on Safety and | 1,414,600.00 | - |
| Up-Scaling Community Resilience-EcoDRR UNEP | 4,359,457.00 | 1,706,404.00 | Up-Scaling Community Resilience-EcoDRR UNEP | 1,038,509.00 | 4,872,126.00 |
| UNEP - Eco DRR Project | - | 582,198.00 | UNEP - Eco DRR Project | - | 582,198.00 |
| Preparation of ESSA Addendum for the proposed Resilient Kerala Program Additional Financing (AF) | - | 2,700,559.00 | Preparation of ESSA Addendum for the proposed Resilient Kerala Program Additional Financing (AF) | - | 2,635,940.00 |
| | | | Suchitwa Mission- Swachh Bharath Mission | - | 2,109,106.00 |
| Rebuild of Kerala Initiative- Kerala Climate Resilient Programme- Programme for Results | 38,017,541.00 | - | Rebuild of Kerala Initiative- Kerala Climate Resilient Programme- Programme for Results | 32,969,606.12 | 20,279,740.79 |
| Advances refunded-recurring grant scheme trg-KILA -CHRD | 9,984,227.00 | 18,391,091.00 | Advances for training programmes -KILA -CHRD | 29,295,523.00 | 9,534,049.00 |
| Sundry Creditors | - | 18,840,882.99 | Sundry Debtors | 516,262.40 | - |
| LIC Gratuity fund | 1,251,842.90 | 2,907,932.00 | LIC Gratuity fund remitted | 5,120,554.90 | 263,670.00 |
| Income Tax collected | 24,573,098.00 | 25,066,444.00 | Income Tax remitted | 26,180,484.00 | 24,184,639.00 |
| Workers welfare fund collection | 4,958,455.00 | 9,269,415.00 | Workers Welfare Fund remitted | 4,912,718.00 | 9,451,027.00 |
| Profession tax collected | 274,080.00 | 252,700.00 | Profession Tax remitted | 274,080.00 | 252,700.00 |
| Goods Service Tax collected | 34,686,976.06 | 11,667,305.95 | Goods Service Tax remitted | 35,378,178.40 | 10,487,406.40 |
| Other liabilities collected | 15,839,043.00 | 24,283,614.00 | Other liabilities remitted(KILA+CHRD) | 2,124,618.00 | 1,344,049.00 |
| Tax Deducted at Source - GST | 9,874,303.00 | 15,880,516.00 | Tax Deducted at Source | 10,962,708.00 | 21,422,303.00 |
| Income from training programmes | 127,508,742.44 | 88,942,592.23 | Training expenses | 26,260,129.10 | 12,363,129.50 |
| Other income | 4,291,158.23 | 2,708,697.73 | Other expenses | 2,937,490.44 | 2,810,533.94 |
| Consultancy fee received/Accredited Agencies-Processing Fee | 30,000.00 | 373,700.00 | Consultancy charges/ Licence Free Paid | - | 337,100.00 |
| Other Projects fund KILA CHRD (including trg fund) | 4,118,982.00 | 536,444.00 | Trg exps-KILA -CHRD | 12,517,815.00 | 15,451,343.50 |
| KILA Pension Fund payable | 13,259,711.00 | 2,851,116.00 | Other Project Expenditure-KILA | 813,493.78 | 1,969,446.00 |
| KILA General Provident Fund payable | 148,091.00 | 1,202,813.00 | Office expenses | 6,077,535.75 | 5,924,456.54 |
| Institute of Public Policy and Leadership Course -Fee Collected | - | 105,470.00 | Institute of Public Policy and Leadership College Expenditure | 8,072,301.00 | 2,589,320.40 |
| | | | Recurring Expenses_KILA CSED Kottarakkara, KILA Mannuthy & KILA Thalipparamba | 3,166,883.00 | - |
| | | | | | |
| | | | **Closing balance:-** | | |
| | | | **Cash & Stamp** | **18.00** | **18.00** |
| | | | **Bank including deposits** | **629,859,260.13** | **625,484,086.60** |
| | | | **Closing cash & bank balance-KILA CHRD** | **7,844,238.45** | **3,826,663.05** |
| TOTAL | 1,576,923,058 | 1,490,362,302 | TOTAL | 1,576,923,058 | 1,490,362,302 |

**As per our report of even date attached**

For SASI VIJAYAN & RAJAN
CHARTERED ACCOUNTANTS
FRN.003629S

C.A. TOMY ZACHARIA
Partner, M.No. 242333
UDIN: 24242333BKEWYP4391

Place: Thrissur
Date : 01.07.2024

CHARTERED ACCOUNTANTS * SASI VIJAYAN & RAJAN * FRN.003629S KOCHI 682030