Kerala Institute of
Local Administration

2024-2025

AUDIT REPORT

PREPARED BY
SASI VIJAYAN AND RAJAN
CHARTERED ACCOUNTANTS

KERALA INSTITUTE OF LOCAL ADMINISTRATION (KILA)

Mulakunnathukavu P O, Thrissur, 680581

BALANCE SHEET AS AT 31.03.2025

Particulars	Notes	31 March 2025	31 March 2024
		(Amount in Rs.1000)	
I. Sources of Funds		₹	₹
Non Profit Organisation Funds			
(a) Unrestricted Funds	3	72,275.58	60,402.24
(b) Restricted Funds	3	11,25,094.40	10,46,478.21
(2) Non-Current Liabilities			
(a) Long Term Borrowings			
(b) Other long-term liabilities			
(d)Long-term provisions	4	1,48,924.45	1,28,748.88
(3) Current Liabilities			
(a) Short Term Borrowings			
(b) Payables	5	73,203.29	45,437.13
(c) Other Current Liabilities	6	85,344.17	55,156.34
(d) Short Term Provisions			
TOTAL		15,04,841.89	13,36,222.81
II. Application of Funds			
(1) Non-Current Assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	7	3,33,409.74	3,48,862.56
(ii) Intangible assets			
(iii) Capital work in progress	8	65,075.82	14,496.57
(iv) Intangible asset under development			
(b) Non-current investments			
(c) Long Term Loans and Advances			
(d) Other non-current assets	9	8,30,441.58	6,18,978.28
(2) Current Assets			
(a) Current investments			
(b) Inventories	10	316.61	1,618.37
(c) Receivables	11	1,16,924.59	1,12,849.96
(d) Cash and bank balances	12	88,509.97	1,50,437.44
(e) Short Term Loans and Advances			
(f) Other current assets	13	70,163.59	88,979.61
TOTAL		15,04,841.89	13,36,222.81

Brief about the Entity 1

Summary of significant accounting policies 2

The accompanying notes are an integral part of the financial statements

As per our report of even date attached.
For SASI VIJAYAN & RAJAN
Chartered Accountants
(Firm No. 003629S)

NIZAMUDEEN.A, IAS
DIRECTOR GENERAL
Kerala Institute of Local Administration (KILA)
Mulamkunnathukavu P.O, Thrissur-680581,Kerala
Tel:+91-487-2207001

CA Martin George
Partner
(Membership No. 111186)
UDIN : 25111186BMIFHG1922

Place : Thrissur
Date : 25.07.2025

KERALA INSTITUTE OF LOCAL ADMINISTRATION THRISSUR-680581 KILA

SASI VIJAYAN & RAJAN CHARTERED ACCOUNTANTS FRN. 003629 S THRISSUR 680005

KERALA INSTITUTE OF LOCAL ADMINISTRATION (KILA)			
Mulakunnathukavu P O, Thrissur, 680581			
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025			
Particulars	**Notes**	**31 March 2025**	**31 March 2024**
		(Amount in Rs.1000)	
		₹	₹
I. Income			
(a) Grants from Central/ State Governments	14	20,286.33	19,788.25
(b) Fees from Rendering of Services	15	1,32,521.85	1,28,050.85
II. Other Income	16	7,838.77	6,796.68
III. Total Income (I+II)		1,60,646.95	1,54,635.77
IV. Expenses:			
Employee benefits expense	17	58,007.89	67,006.50
Depreciation and amortization expense	7	26,851.41	27,867.85
Finance costs	18	169.05	251.75
Training Expenses	19	39,263.74	30,678.41
Other Expenses	20	28,879.90	29,122.06
Total Expenses		1,53,171.99	1,54,926.57
V. Excess of Income over Expenditure for the year before exceptional and extraordinary items	(III - IV)	7,474.95	-290.80
VI. Exceptional Items		-	-
VII. Excess of Income over Expenditure for the year before extraordinary items	(V-VI)	7,474.95	-290.80
VIII. Extraordinary Items		-	-
IX. Excess of Income over Expenditure for the year	(VII-VIII)	7,474.95	-290.80
Appropriations Transfer to funds			
Provision for Panchayat Kshamatha NSS Award Utilisation		10,000.00	-
Transfer from funds		-	-
Balance tansferred to General Fund		-2,525.05	-290.80

As per our report of even date attached.
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KERALA INSTITUTE OF LOCAL ADMINISTRATION * THRISSUR-680581 *

SASI VIJAYAN & RAJAN * CHARTERED ACCOUNTANTS * FRN: 003629 S THRISSUR 680005

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note 1 : Brief about the entity

The Kerala Institute of Local Administration (KILA), registered under the Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955 (Reg. No. 563/90 dated 01.10.1990), is an autonomous institution under the Government of Kerala headquartered at Mulamkunnathukavu, Thrissur. It serves as an educational institution constituted by the Government of Kerala, for imparting training and education to the elected representatives in the field of Panchayati Raj development. With a vision to become a centre of international repute, KILA focuses on empowering local self-governments through training, policy research, consultancy and collaboration with national and international institutions. KILA is wholly or substantially financed by the Government, existing solely for educational purposes and not for the purpose of profits. KILA is an ISO-certified institution operating with centres established for studies and trainings across Kerala

•Headquarters: Mulamkunnathukavu, Thrissur
•Centre for Human Resource Development: Kottarakkara, Kollam
•Centre for Tribal Development and Natural Resources Management: Attappadi, Palakkad
•Centre for Organic Farming and Waste Management: Taliparamba, Kannur
•Centre for Good Governance: Mannuthy, Thrissur
•Centre for Socio-Economic Development: Kottarakkara, Kollam.

Note 2 : Significant Accounting Policies

2.1 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 consists of income from various training programs conducted, Interest on Bank accounts, Grant in aid (non-plan) from State Government and income from room rent, Hall rent and online programmes. Revenue from training programs is recognized at the time of completion of the respective programs and when it can be reliably measured and when collection is reasonably assured. Interest income from deposits are recognized on a time proportion basis taking into account the amount of deposit outstanding and the rate of interest. Interest received on project funds are credited to the concerned project account.

2.2 Fixed Assets And Depreciation

a) **General Policy -** Fixed assets are stated at cost less depreciation. All costs directly related to the acquisition and installation of fixed assets are capitalized and added to the respective heads. Depreciation is provided on all fixed assets using the Written Down Value method at the rates specified under the Income Tax Act, 1961.

b) **Project-Related Fixed Assets and Reserves -** As part of ongoing Government collaboration projects, KILA has acquired certain fixed assets, including computers, accessories, electronic equipments, furnitures, and other assets, funded through respective Project funds. These assets are classified as "Project Assets" and are shown separately from KILA's own fixed assets in the Balance Sheet. In accordance with the project terms, there may be a possibility that these assets will be reclaimed by the Government at the end of the respective project periods. However, for the purpose of fair financial reporting and to provide a true and fair view of the financial position, KILA has chosen to recognize these assets as part of the Fixed Assets in the Balance Sheet. To reflect the project funding and associated asset value, a corresponding Project Asset Reserve has been created under the Balance Sheet. The reserve represents the value of the project-related fixed assets acquired.
Depreciation on these project assets is not directly charged to the Income & Loss account. Instead, accumulated depreciation is deducted from the fixed assets and the Project Asset Reserve. Upon completion of the project period, and if the assets are retained by KILA, they will be reclassified as KILA's own fixed assets. From that point forward, depreciation will be charged to the Income & Expenditure account.

2.3 PROJECT FUND ACCOUNTING POLICY

a) **General Policy -** Amount of grant received specifically for different projects are not credited to Income and Expenditure Account. These amounts are shown as creditors when grant is received and when expenditure incurred for the project are debited to respective accounts showing as fund utilisation. After completion of project, the unutilised amount if any is being repaid back based on terms and conditions. Hence the receipt and expense transactions of project fund will not reflect in Income and Expenditure Account. The administration fee earned during the execution of project are treated as revenue and will reflect in the Income and Expenditure account.

b) **Implementation of Government School Construction Projects under KIIFB Funding -** Kerala Institute of Local Administration (KILA) has been designated as a Special Purpose Vehicle (SPV) for the implementation of government school construction projects, as per Government Order (Rt) No. 3302/2019/GEDN, with funding from Kerala Infrastructure Investment Fund Board (KIIFB). In this regard, a tripartite agreement was executed between KILA, KIIFB, and the General Education Department on 23.04.2020. The project implementation is currently in progress.

KERALA INSTITUTE OF LOCAL ADMINISTRATION THRISSUR-680581

SASI VIJAYAN & RAJAN FRN 003629 S THRISSUR 680005 CHARTERED ACCOUNTANTS

As per Government Order (P) No. 170/2019/FIN dated 13.12.2019, centage charges payable to SPVs for building construction projects funded by KIIFB have been fixed at 4%. KILA accounts for centage charges on a receipt basis, rather than on an accrual basis, as such charges require explicit sanction and release by KIIFB.

The cumulative expenditure incurred for project implementation, including remuneration and salaries of the Project Management Unit (PMU), has exceeded the centage charges received to date.

During previous years, the differential amount was reflected as receivable from KIIFB in Balance Sheet. These transactions are not routed through the Income and Expenditure Statement, as the project is treated as a special-purpose initiative, with centage charges serving as the primary source of funding. However, Goods and Services Tax (GST) has been duly collected and remitted to the Government on the centage charges received.

c) **Fund for Urban Chair – Centre for Urban Governance** - As per Government Order No. 723/2020 dated 31.03.2020, the Government sanctioned fund mobilization from Municipalities and Corporations towards the establishment of an Urban Chair at KILA, aimed at strengthening the Centre for Urban Governance. The funds are accounted on receipt basis and are not recognized on an accrual basis. The expenditure incurred by KILA towards this initiative, including remuneration to professors, has been charged to the Income and Expenditure Account.

2.4 Receipt of National Award – 'Panchayat Kshamata Nirmaan Sarvottam Sansthan Puraskar'

KILA was conferred the 'Panchayat Kshamata Nirmaan Sarvottam Sansthan Puraskar' at the national level by the Union Ministry of Panchayati Raj, in recognition of its significant contributions towards promoting holistic and sustainable development through Panchayati Raj Institutions. In this regard an award amount of Rs. 1 crore was received during the year 2024-25 for the appraisal year 2022-23. The funds are earmarked for Institution Development activities, not considered as operational income and the amount has been appropriated for as a Capital Receipt and disclosed in the Balance Sheet as fund received.

2.5 Contribution to KILA Employees' Pension Fund

KILA maintains a self-financed pension scheme for regular employees who joined the Institute on or before 31.03.2013, governed by Government Order (Ms.) No. 183/2014/LSGD dated 24.10.2014 and the KILA Employees' Self-Financing Pension Rules. The Institute is required to contribute 15% of the monthly salary of each eligible employee to the Pension Fund. Additionally, 20% of the income generated from training programmes is to be contributed to cover any estimated shortfall. As on 31.03.2025, the fund balance is Rs.11.3 crores. Additional 20% contribution has not been made during the year, as there was no estimated gap and KILA reported a net deficit in the Income and Expenditure Statement.

2.6 Provision for Employee Benefits

Consistent with the accounting policy adopted in previous years, KILA has not recognised any provision for terminal benefits such as leave encashment and gratuity in its books. Such expenditure is accounted for in the year of actual retirement of the employee, in accordance with the cash basis of recognition followed for these specific liabilities.

2.7 Provision for Sundry Debtors

During the year, the Company has created a provision of ₹84.89 lakhs (50% of outstanding debtors of ₹169.78 lakhs) towards sundry debtors remaining inactive for more than one year, in line with prudent accounting practices. The provision will be reviewed periodically and reversed on recovery or adjustment, as appropriate.

2.8 Change in Presentation of Financial Statements

a) The current year's financial statements have been prepared in accordance with the format prescribed by the Institute of Chartered Accountants of India (ICAI) for Non-Profit Organisations (NPOs).

b) Previous year's figures have been reclassified or regrouped, wherever necessary, to conform to the current year's presentation.

2.9 Confirmation of Balances

The balances of sundry debtors and sundry creditors as at the Balance Sheet date are subject to confirmation, reconciliation, and consequential adjustments, if any.

As per our report of even date attached.
For SASI VIJAYAN & RAJAN
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(Firm No. 003629S)

SASI VIJAYAN & RAJAN CHARTERED ACCOUNTANTS FRN. 003629 S THRISSUR 680005

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Place : Thrissur
Date : 25.07.2025

KERALA INSTITUTE OF LOCAL ADMINISTRATION KILA THRISSUR-680581

KERALA INSTITUTE OF LOCAL ADMINISTRATION (KILA),THRISSUR

Mulakunnathukavu P O, Thrissur, 680581

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note 3 : NPOs Funds (Amount in Rs.1000)

Particulars	As on 31.03.2025		As on 31.03.2024	
(a) Unrestricted Funds				
Corpus Fund	**1,34,717.63**		**1,21,902.16**	
Add : Net of Interest Received	*19,474.35*		*12,815.46*	**1,34,717.63**
Less: Utilisations	*21,799.14*	**1,32,392.83**		
Corpus fund SDC	**24,884.89**		**25,512.79**	
Add: Interest Received	*25.26*		*240.90*	
Add:Interest accrued on SDC Corpus Fund	*1,132.61*		*773.48*	
Less: Utilisations-Interest on SDC corpus Fund	*1,621.84*	**24,420.93**	*1,642.27*	**24,884.89**
General Fund (Surplus/Deficit)				
Opening balance	*-99,200.28*		-98,909.48	
Transfer from grant	*17,187.15*			
Add/(Less) : (Excess of Expenditure over Income)/ Excess of Income over Expenditure	*-2,525.05*	**-84,538.18**	-290.80	**- 99,200.28**
Total		**72,275.58**		**60,402.24**
(b) Restricted Fund				
Contribution from Muncipality		**810.00**		**810.00**
Add: Additions				
Contribution from Panchayat		**18,836.50**		**18,836.50**
Add: Additions				
Capital Contribution - Agali		**33,922.85**		**33,922.85**
Add: Additions				
Capital Contribution- CHRD		**38,173.70**		**38,173.70**
Capital Contribution - Women Hostel	**38,716.18**		**32,237.89**	
Contribution received	5,866.87		6,146.16	
Add: Interest Received	*205.44*	***44,788.49***	*332.13*	***38,716.18***
Non Recurring Grant - MORD (Building)				
Opening	**5,083.33**		**5,083.33**	
Add Received during the year	2,541.67	**7,625.00**		**5,083.33**
Grant from Central Govt.		**1,83,309.33**		**1,83,309.33**
<u>Grant for Government Projects</u>- KILA				
Opening balance b/d	*4,17,728.32*		*3,68,142.28*	
Add:Additions	*1,54,991.63*		*2,09,300.00*	
Less: amount Utilised for the year	*1,35,567.66*		*77,726.30*	
Resumed Fund- taken back by Govt	*18,423.97*	**4,18,728.32**	*81,987.67*	**4,17,728.32**
State Gov Grant- Plan Fund For CapEx		40,000.00		

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Non Recurring TSST		32.65		32.65
Project-Activity Mapping		30.78		30.78
Research Gender Audit Fund		15.98		15.98
Thirunelly Project		500.00		500.00
MGREGS Evaluation Study-CHRD		4,683.43		4,683.43
MGNREGS- Evaluation Study		448.42		448.42
IWMP Training Fund		644.81		644.81
Lab to Land- IEC Activities		930.08		930.08
Lab to Land- Training Programme		88.60		88.60
Project Preparation (Kerala)		1,800.00		1,800.00
RURBAN Fund		988.93		988.93
Training Fund SAGY		346.36		346.36
Trg Fund-BRGF_CHRD		*742.91*		742.91
Project Asset Depreciation Reserve		***2,754.11***		
Panchayat Kshamatha NSS Award		**10,000.00**		
Panchayat Sashaktikaran Abhiyan (PSA)		**30,736.42**		**30,736.42**
Deemed University - Corpus Fund				
Opening balance b/d	*2,67,908.66*		2,52,670.07	
Add: Net Interest Received	*6,576.55*		6,073.24	
Add: Net Interest Accrued	*9,671.55*	***2,84,156.76***	9,165.35	***2,67,908.66***
Total		**11,25,094.40**		**10,46,478.21**

As per our report of even date attached.

For SASI VIJAYAN & RAJAN
Chartered Accountants
(Firm No. 003629S)

CA Martin George
Partner
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KILA
THRISSUR-680581

KERALA INSTITUTE OF LOCAL ADMINISTRATION (KILA)

Mulakunnathukavu P O, Thrissur,680581

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.1000)

		Anx	As on 31.03.2025	As on 31.03.2024
4	**Long Term Provisions**			
	Kila Employess Pension Fund		114817.73	92333.67
	KILA General Provident Fund(KGPF)		20154.48	21602.07
	Gratuity Fund		13952.25	14813.14
	Total		**148924.45**	**1,28,748.88**
5	**Payables**			
	Sundry Creditors	I	73203.29	45437.13
	Total		**73203.29**	**45,437.13**
6	**Other Current Liabilities**			
	Outstanding expenses	II	19170.30	9928.17
	Retention Money Payable		51759.51	36875.56
	TDS Payable		5320.83	1564.85
	GST Payable		3092.56	2523.25
	CHRD current liabilities	III	2506.75	1496.99
	Suspense Received		1867.97	770.60
	Security Deposit		793.61	221.67
	EMD KIIFB Project		411.80	411.80
	Earnest Money Deposit		272.66	262.66
	Salary Deduction Payable		148.19	1100.51
	TCS		-	0.28
	Total		**85344.17**	**55,156.34**
7	**Property, Plant and Equipment**			
	(Separate Sheet Attached)			
	Own Assets		3,30,655.64	3,48,862.56
	Project Assets		2,754.11	-
	Total		**333409.74**	**348862.56**

As per our report of even date attached.
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Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.1000)

		Anx	As on 31.03.2025	As on 31.03.2024
8	**Capital Work in Progress**			
	Work in Progress / Work Deposits			
	Womens Hostel CHRD		17280.32	14,496.57
	Renovation of Auditorium		226.95	-
	Work Deposits			
	Taliparamb Hostel Work_ PWD		40000.00	-
	CHRD Ladies Hostel_CPWD Kottayam		7568.55	-
	Total		**65,075.82**	**14,496.57**
9	**Other non-current assets**			
	Term / Fixed Deposits	IV	699729.35	4,87,266.05
	Deposit for Land Acquisition		127400.00	1,28,400.00
	Security Deposits	V	279.67	279.67
	Other Advances	VI	3032.56	3,032.56
	Total		**8,30,441.58**	**6,18,978.28**
10	**Inventories**			
	Stock of Training Materials		316.61	1,608.37
	Stock of Chemicals- Agali		-	10.00
	Total		**316.61**	**1,618.37**
11	**Receivables**	VIII		
	Sundry Debtors		125413.56	1,12,849.96
	Less: Provision for doubtful receivables		8488.96	-
	Total		**1,16,924.59**	**1,12,849.96**
12	**Cash and Bank Balances**			
	Bank Accounts	VII	88509.97	1,50,437.44
	Total		**88,509.97**	**1,50,437.44**
13	**Other Current Assets**			
	TDS Receivable		28271.45	25,268.20
	Interest Accrued		20881.02	12,303.16
	LIC-Gratuity Fund		12168.67	14,813.14
	Interest Accrued-SDC Corpus Fund		5510.10	5,150.96
	KILA GPF Loan		2952.74	2,452.24
	Pre Paid Expenses		209.53	197.33
	Advance to Employees		170.07	108.72
	Stamp		0.02	0.02
	Grant Receivable From State Govt.		-	28,685.85
	Total		**70,163.59**	**88,979.61**

As per our report of even date attached.
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SASI VIJAYAN & RAJAN ★ CHARTERED ACCOUNTANTS ★ FRN 003629 S THRISSUR 680005

KERALA INSTITUTE OF LOCAL ADMINISTRATION (KILA)

Mulakunnathukavu P O, Thrissur,680581

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.1000)

14	Donations and Grants	As on 31.03.2025	As on 31.03.2024
	Panchayat Kshamatha NSS Award	10,000.00	-
	Grant From State Govt. - Non Plan	2600.00	4,725.00
	Recurring Grant 2024-25 Central Share	3749.33	-
	Recurring Grant 2023-24 State Share	3937.00	1,968.50
	Recurring Grant 2023-24 Central Share	-	5,905.50
	Recurring Grant 2022-23	-	2,847.25
	Recurring Grant 2021-22	-	4,342.00
	Total	**20,286.33**	**19,788.25**

15	Fees from Rendering of Services		
	Accomodation Room rent	55235.36	36,793.95
	Administration Charges	31037.72	44,853.82
	Program Hall rent	27578.46	21,279.28
	Faculty & Staff Charges	3826.04	8,862.79
	Mess charges recovered	3392.36	5,885.08
	Tender application fee	2056.55	3,303.56
	Handholding support charges of LSGIs	2000.00	
	Field visit expense recovery	1870.05	880.01
	Honorarium & TA charges	1685.25	1,249.08
	Vehicle Usage charges	1665.74	1,972.19
	Cost Training materials recovered	838.72	1,219.31
	Sale of scrap/ newspaper etc	275.85	251.05
	Support staff charges	84.50	146.00
	Photo & Video Documentation charges	74.77	90.30
	Recruitment Application fee	66.58	156.79
	Generator Fuel charges	28.15	41.45
	Photostat charges	26.28	30.74
	Online Platform Charges	5.00	-
	Other Income	774.48	1,035.47
	Total	**1,32,521.85**	**1,28,050.85**

16	Other Income		
	Interest from Bank	3,653.96	2,846.51
	KIIFB/ Late Fee/ Penalty Collection	1193.67	786.85
	IPPL college Fee Collected	952.71	-
	Rent- Ekalavya School Agali	924.88	1,935.60
	Quarters Rent	408.83	700.70
	Miscellaneous Income	362.13	495.82
	CDLG college Fee Collected	241.92	-
	Accredited services -Processing Fee	100.00	30.00
	Fee for Right to Information	0.68	1.19
	Total	**7838.77**	**6,796.68**

KERALA INSTITUTE OF LOCAL ADMINISTRATION THRISSUR-680581

SASI, JAYAN & RAJAN FRN 003629 S THRISSUR 680005 CHARTERED ACCOUNTANTS

~~18~~ 17	**Employee benefits expense**		
	Salaries and wages	50124.68	40,900.78
	Contribution to Pension	4202.39	21,575.00
	KILA Taliparambu - Farm wages	1592.99	1,241.33
	KILA Agali- Daily wages	903.88	1,875.47
	Contribution to PF	659.59	691.91
	Travelling allowances	283.46	534.85
	Festival Allowances and Bonus	234.91	177.56
	Other Allowances	6.00	9.60
	Total	**58007.89**	**67,006.50**

18	**Finance cost**		
	Bank Charges	169.05	251.75
	Total	**169.05**	**251.75**

19	**Training Expenses**		
	Training & Research Programmes expenses	22364.36	10,989.08
	Mess and Hostel expenses	1923.25	239.48
	KSWMP Project Expenses	1479.00	716.34
	Mess Expenses	3392.36	6,218.48
	Honorarium & T.A.	3270.74	5,359.57
	Vehicle Charges	1666.64	2,011.04
	Training Materials	838.72	2,482.98
	Womens Hostel Expenses	369.97	-
	Printing & Stationary	591.68	145.50
	Photography charges	34.17	125.64
	Mineral Water Charges	190.43	155.16
	Cleaning Expenses-Hostel	189.40	274.28
	Field Visit Expenses	1896.26	819.69
	Washing Charges	789.76	913.64
	Hostel- Support Staff Wages	267.00	227.54
	Total	**39,263.74**	**30,678.41**

20	**Other expenses**		
	Provision for doubtful receivables	8488.96	-
	Security Service Charges	3673.66	3,377.27
	Electricity Charges	2826.70	2,945.05
	Repairs & Maintenance	2444.62	3,189.33
	Hostel - Rent Building	1771.00	1,932.00
	Housekeeping expenses	1638.57	1,413.94
	Salary and Office expenses-kila IPPL College	1421.42	7,229.82
	Maintenance and Office expenses	1341.82	2,047.15
	Campus Maintenance Charge-KILA	825.04	798.85
	Report Preparation Organisation Study	629.09	-
	Maintenance of Vehicle	554.20	656.71
	Legal Charges	532.00	169.30
	Traveling Expense	459.91	598.95
	Stationary & Printing	170.82	272.13

KERALA INSTITUTE OF LOCAL ADMINISTRATION
THRISSUR-680581

SASI VIJAYAN & RAJAN
FRN. 000829 S
THRISSUR
680005
CHARTERED ACCOUNTANTS

continued.....

continued.....

Postage, Telephone & Internet charges	309.63	285.69
Other Expenses	290.73	1,007.59
Cable Connection Charges	265.56	342.01
Documentation & Asset Mapping	191.32	1,222.17
News Paper & Periodicals	171.91	292.53
Advertisement Expenses	121.27	412.06
Library expenses	111.83	-
Miscellaneous Expenses	112.32	120.73
Building Tax	96.10	56.67
Statutory Audit Fee	92.93	88.50
Celebration and staff welfare Expenses	53.13	23.09
Football Coaching Camp expenses	46.03	-
Internal Audit Fee	40.71	81.42
Media Online Subscription Charges	35.95	-
Recruitment Expenses	30.00	-
Accredition service expenses	27.10	13.44
Telephone Charges	24.43	16.15
Hostel Electricity charges	23.57	85.61
News Letter expenses	21.31	-
EC/ GC Meeting Expenses	19.17	62.65
Internet Charges	4.72	-
Momento expenses	4.00	6.00
Interest & Fines	3.75	8.06
Postage Charges	2.48	1.41
Hostel Telephone charges	2.16	8.65
Electrical Inspection Fee	0.00	10.58
Exhibition expenses	0.00	346.56
	28,879.90	**29,122.06**

As per our report of even date attached.
For SASI VIJAYAN & RAJAN
Chartered Accountants
(Firm No. 003629S)

CA Martin George
Partner
(Membership No. 111186)
UDIN : 25111186BMIFHG1922

NIZAMUDEEN.A, IAS
DIRECTOR GENERAL
Kerala Institute of Local Administration (KILA)
Mulamkunnathukavu P.O, Thrissur-680581,Kerala
Tel:+91-487-2207001

Place : Thrissur
Date : 25.07.2025

KERALA INSTITUTE OF LOCAL ADMINISTRATION
THRISSUR-680581

SASI VIJAYAN & RAJAN
FRN. 003629 S
THRISSUR
680005
CHARTERED ACCOUNTANTS

KERALA INSTITUTE OF LOCAL ADMINISTRATION (KILA),THRISSUR

Mulakunnathukavu P O, Thrissur,680581

Fixed Assets Statement as on 31.03.2025

Note 7 (Amount in Rs.1000)

SL.NO	Particulars	Rate %	WDV as on 31.03.2024	Additions		Deductions	Total	Depreciation	WDV as on 31.03.2025
				More than Six Months	Less than Six Months				
	KILA								
1	Art Gallery	0%	1,029.23				1,029.23	-	1,029.23
2	Construction of Football Ground	0%	214.76			-	214.76	-	214.76
3	Land at Cost	0%	1,24,760.71			-	1,24,760.71	-	1,24,760.71
4	Borewell	0%	89.55			-	89.55	-	89.55
	Sub-total		1,26,094.25	-	-	-	1,26,094.25	-	1,26,094.25
	10% BLOCK								
	KILA								
1	Acoustic Treatment of Auditorium	10%	24.55			-	24.55	2.46	22.09
2	Asset 1994-95	10%	21.42			-	21.42	2.14	19.27
3	Bio Park	10%	299.47			-	299.47	29.95	269.52
4	Bird Watching Centre	10%	121.46			-	121.46	12.15	109.32
5	Building	10%	72,912.98			-	72,912.98	7,291.30	65,621.68
6	Building-Generator Shed & Building Schooter Shed	10%	56.82			-	56.82	5.68	51.14
7	Addi. To building CHRD	10%	461.77				461.77	46.18	415.59
8	Compound Wall	10%	885.28			-	885.28	88.53	796.75
9	Construction of Dining Hall	10%	1,597.38			-	1,597.38	159.74	1,437.64
10	Construction of Lift Room	10%	697.97			-	697.97	69.80	628.18
11	Construction of Store Room	10%	1,677.13			-	1,677.13	167.71	1,509.41
12	Electrical Equipments	10%	1,396.11			-	1,396.11	139.61	1,256.50
13	Electrical Fittings	10%	1,422.72			-	1,422.72	142.27	1,280.45
14	Electrification Work DG Paneling	10%	1,844.33			-	1,844.33	184.43	1,659.90
15	Electronic Items	10%	28.29			-	28.29	2.83	25.46
16	Fitness Centre-Kila	10%	293.74			-	293.74	29.37	264.37
17	Formation of Raod to Library	10%	870.55			-	870.55	87.06	783.49
18	Furniture & Fittings	10%	6,210.04	-	15.34	-	6,225.38	621.77	5,603.61
19	Name Board	10%	134.97	-		-	134.97	13.50	121.47
20	Open Forum	10%	48.36	-	-		48.36	4.84	43.53
21	Quarters	10%	118.95	-	-		118.95	11.90	107.05
22	Rain Water Harvesting Units	10%	202.86	-			202.86	20.29	182.58

SASI VIJAYAN & RAJAN * CHARTERED ACCOUNTANTS * FRN. 003629 S THRISSUR 680005

KERALA INSTITUTE OF LOCAL ADMINISTRATION * THRISSUR-680581 *

23	Renovation of Class Room	10%	2,459.61	-	-	-	2,459.61	245.96	2,213.65
24	Renovation of Computer Lab	10%	546.06	-	-	-	546.06	54.61	491.45
25	Roofing Work Generator at SAS	10%	82.03	-	-	-	82.03	8.20	73.83
26	Statue	10%	62.78	-	-	-	62.78	6.28	56.50
27	Thinkers Retreat Centre	10%	12.40	-	-	-	12.40	1.24	11.16
28	Renovation Of Quarters	10%	9,486.14	-	-	-	9,486.14	948.61	8,537.52
29	Mattress & Pillows	10%	650.65	-	-		650.65	65.07	585.58
30	Setting up of quality control lab	10%	795.70	-	-		795.70	79.57	716.13
31	Renovation of Existing Auditorium	10%	22,626.59	4,191.75	-	-	26,818.34	2,681.83	24,136.51
32	Renovation of Ktchen	10%	5,468.12				5,468.12	546.81	4,921.31
	AHADS CCPRM		0					-	-
	Building		-					-	-
33	Administrative BlockAgali	10%	3,827.25			-	3,827.25	382.73	3,444.52
34	Approach RoadAgali	10%	473.55			-	473.55	47.36	426.20
35	CanteenAgali	10%	27.51			-	27.51	2.75	24.76
36	CNC WiringAgali	10%	89.55			-	89.55	8.96	80.60
37	Compound WallAgali	10%	50.15			-	50.15	5.02	45.14
38	Govt. body and LibraryAgali	10%	638.01			-	638.01	63.80	574.21
39	Hostel- Men's and Women'sAgali	10%	1,465.46			-	1,465.46	146.55	1,318.91
40	Pressure Filter room Agali	10%	450.38			-	450.38	45.04	405.34
41	Quarters - Directors,JPD, AD Family, AD Bachelors,Officers, Office Assistants	10%	4,989.11			-	4,989.11	498.91	4,490.20
42	Renovation of Kitchen Agali	10%	2,383.57			-	2,383.57	238.36	2,145.21
43	Training HallAgali	10%	688.97			-	688.97	68.90	620.07
44	Water Supply SystemAgali	10%	78.71			-	78.71	7.87	70.84
45	Water Testing LaboratoryAgali	10%	991.06			-	991.06	99.11	891.95
46	Roof Top Conference Hall to Admn Block CHRD	10%	7,469.72			-	7,469.72	746.97	6,722.74
	Furnitrure & Fixtures		-					-	-
47	Almirah- Steel, Wooden(81Nos)Agali	10%	30.67			-	30.67	3.07	27.60
48	Beds(147Nos)Agali	10%	37.11			-	37.11	3.71	33.40
49	Chairs - Steel, Wooden & Plastic(953Nos Agali	10%	83.61			-	83.61	8.36	75.25
50	Computer Table(59Nos)Agali	10%	8.94			-	8.94	0.89	8.04
51	Cot- Iron, Wooden(168Nos)Agali	10%	58.69			-	58.69	5.87	52.82
52	Fan- Wall, Ceiling(183Nos)Agali	10%	32.51				32.51	3.25	29.26
53	LockerAgali	10%	2.52				2.52	0.25	2.27
54	Racks- Steel, Wooden(72Nos)Agali	10%	10.19			-	10.19	1.02	9.17
55	Sofa(10Nos)Agali	10%	1.51				1.51	0.15	1.36

SASI VIJAYAN & RAJAN ★ CHARTERED ACCOUNTANTS ★ FRN. 003629S THRISSUR 680005

KERALA INSTITUTE OF LOCAL ADMINISTRATION ★ THRISSUR-680581 ★

56	Stools(22Nos)Agali	10%	0.83			-	0.83	0.08	0.75
57	Table- Steel, Wooden, (244Nos)Agali	10%	43.12			-	43.12	4.31	38.80
	IPPL classroom furniture	10%	261.26		117.77		379.03	32.01	347.02
	CHRD		-		-		-	-	-
58	ACADEMIC BLOCK CHRD	10%	1,021.68		-	-	1,021.68	102.17	919.51
59	AQUARIUMCHRD	10%	4.66		-	-	4.66	0.47	4.20
60	BORE WELLCHRD	10%	7.44		-	-	7.44	0.74	6.70
61	Building- CHRD	10%	1,214.87		-	-	1,214.87	121.49	1,093.38
62	COIRMATSCHRD	10%	7.02		-	-	7.02	0.70	6.31
63	DRAW WELLCHRD	10%	15.50		-	-	15.50	1.55	13.95
64	Electrical Equipments- CHRD	10%	248.74		12.50	-	261.24	25.50	235.74
65	Electrical FittingsCHRD	10%	84.40			-	84.40	8.44	75.96
66	FURNITURE CHRD	10%	1,142.51			-	1,142.51	114.25	1,028.26
67	GIS Lab- CHRD	10%	540.13			-	540.13	54.01	486.12
68	HOSTEL BUILDINGCHRD	10%	4,028.24			-	4,028.24	402.82	3,625.42
69	Library Building CHRD	10%	2,104.99			-	2,104.99	210.50	1,894.49
70	Staff Quarters-CHRD	10%	215.02			-	215.02	21.50	193.52
71	WATER SUPPLY SYSTEMCHRD	10%	283.22			-	283.22	28.32	254.89
72	Furniture and Fixtures	10%	45.27	-	8.20	-	53.47	4.94	48.54
73	Women hostel	10%	12,381.84	54.35	2,507.11		14,943.30	1,368.98	13,574.33
74	Renovation of hostel 1 CHRD	10%	1,491.58	-	-		1,491.58	149.16	1,342.43
75	Renovation of hostel 2 CHRD	10%	3,137.42	-	-		3,137.42	313.74	2,823.68
76	New Kitchen & Upgradation of Canteen Bilding	10%	1,644.38	-	-		1,644.38	164.44	1,479.94
77	Roof Work & Setting Up of New Trg Hall- CSED	10%	2,055.68				2,055.68	205.57	1,850.11
	Sub total		1,89,385.75	4,246.10	2,660.92	-	1,96,292.77	19,496.23	1,76,796.54
	15% Block							-	
	KILA							-	
1	250 KVA Diesel Generator	15%	1,256.63			-	1,256.63	188.49	1,068.13
2	Air Conditioner	15%	665.33	-	171.04	-	836.37	112.63	723.74
3	Bicycle	15%	12.98	-	-	-	12.98	1.95	11.03
4	CCTV	15%	222.52	-	23.10	-	245.62	35.11	210.51
5	Disposer Machine	15%	17.47	-	-	-	17.47	2.62	14.85
6	EPABX Cabling	15%	130.24	-	-	-	130.24	19.54	110.70
7	Fire Fighting Equipments	15%	418.12	-	-		418.12	62.72	355.40
8	Garden Equipments	15%	2.43	-			2.43	0.36	2.07
9	Intercom	15%	7.68	-		-	7.68	1.15	6.53
10	Kitchen Equipments	15%	1,527.44	-			1,527.44	229.12	1,298.32

46	ELECTRIC IRONCHRD	15%	6.71	-	-	-	6.71	1.01	5.70
47	Electronic Equipment - CHRD	15%	13.61	-	-	-	13.61	2.04	11.57
48	ELECTRONIC STENCIL CUTTERCHRD	15%	0.02	-	-	-	0.02	0.00	0.01
49	ELECTRONIC WHITE BOARDCHRD	15%	17.03	-	-	-	17.03	2.55	14.47
50	EPABX-CHRD	15%	5.52	-	-	-	5.52	0.83	4.69
51	FAX MACHINECHRD	15%	3.04	-	-	-	3.04	0.46	2.58
52	FLY CATCHERCHRD	15%	0.92	-	-	-	0.92	0.14	0.78
53	Generator- CHRD	15%	266.84	-	-	-	266.84	40.03	226.81
54	HOSTEL EQUIPMENTSCHRD	15%	6.54	-	-	-	6.54	0.98	5.56
55	INCILINATORCHRD	15%	6.24	-	-	-	6.24	0.94	5.30
56	INVERTER EQUIPMENTCHRD	15%	0.30	-	-	-	0.30	0.05	0.25
57	Kitchen Equipments-CHRD	15%	40.25	-	-	-	40.25	6.04	34.21
58	LCD- CHRD	15%	6.74	-	-	-	6.74	1.01	5.73
59	LCD Projector CHRD	15%	191.48	-	-	-	191.48	28.72	162.76
60	LIGHTENING ARRESTERCHRD	15%	15.70	-	-	-	15.70	2.35	13.34
61	MIKE SYSTEMCHRD	15%	0.12	-	-	-	0.12	0.02	0.10
62	MULTI DVDCHRD	15%	0.43	-	-	-	0.43	0.06	0.36
63	MULTIMEDIACHRD	15%	20.47	-	-	-	20.47	3.07	17.40
64	PHOTOCOPY MACHINECHRD	15%	11.42	-	-	-	11.42	1.71	9.71
65	PRINTERCHRD	40%	204.51	-	-	-	204.51	81.81	122.71
66	PROJECTOR KELTRONCHRD	15%	2.73	-	-	-	2.73	0.41	2.32
67	PUBLIC ADDRESSING SYSTEMCHRD	15%	13.14	-	-	-	13.14	1.97	11.17
68	PUMPSET & ACCESSORIESCHRD	15%	21.80	-	-	-	21.80	3.27	18.53
69	REFRIGERATORCHRD	15%	1.69	39.20	31.00	-	71.89	8.46	63.43
70	Resiagraph-CHRD	15%	42.08	-	-	-	42.08	6.31	35.76
71	STILL CAMERACHRD	15%	0.02	-	-	-	0.02	0.00	0.02
72	TAPE RECORDERCHRD	15%	0.03	-	-	-	0.03	0.01	0.03
73	TATA SUMOCHRD	15%	9.03	-	-	-	9.03	1.36	7.68
74	TELEVISION SETCHRD	15%	7.69	-	-	-	7.69	1.15	6.54
75	TV STANDCHRD	15%	2.13	-	-	-	2.13	0.32	1.81
76	TYPEWRITERCHRD	15%	0.03	-	-	-	0.03	0.01	0.03
77	UPS SYSTEMCHRD	15%	127.16	-	-	-	127.16	19.07	108.08
78	UTENCILSCHRD	15%	0.06	-	-	-	0.06	0.01	0.05
79	VC ROOM AND EQUIPMENTCHRD	15%	94.69	-	-	[illegible]	94.69	14.20	80.48
80	VIDEO CONFERENCING SYSTEMCHRD	15%	35.83	-	[illegible]	[illegible]	35.83	5.37	30.45
81	VIDEO CONFERENCING cameraCHRD	15%	43.35	-	[illegible]	[illegible]	43.35	6.50	36.85

82	VOLTAGE STABILIZERCHRD	15%	0.01	-	-	-	0.01	0.00	0.01
83	WATER COOLERCHRD	15%	0.00	-	-	-	0.00	0.00	0.00
84	Water HeaterCHRD	15%	2.52	-	-	-	2.52	0.38	2.14
85	WEIGHING MACHINECHRD	15%	0.00	-	-	-	0.00	-	0.00
86	WET GRINDERCHRD	15%	0.00	-	-	-	0.00	0.00	0.00
87	WOOD CUTTERCHRD	15%	2.99	-	-	-	2.99	0.45	2.54
88	XUV VEHICLECHRD	15%	376.02	-	-	-	376.02	56.40	319.62
89	XYLO CARCHRD	15%	61.89	-	-	-	61.89	9.28	52.61
	AHADS CCPRM		-	-	-			-	-
	Electronic Equipments		-	-	-			-	-
90	Sound Box(23Nos)Agali	15%	2.01	-	-	-	2.01	0.30	1.70
91	UPS(9Nos)Agali	15%	2.35	-	-	-	2.35	0.35	2.00
92	Battery(26Nos)Agali	15%	7.68	-	-	-	7.68	1.15	6.52
93	LCD Projector(5Nos)Agali	15%	8.72	-	-	-	8.72	1.31	7.41
94	UPS - Agali	15%	48.20	-	-	-	48.20	7.23	40.97
	Microphone with speaker	15%	38.20	-	-		38.20	5.73	32.47
	Lab Equipments		-	-	-			-	-
95	Marshal 200D 4WD- 2001Agali	15%	34.89	-	-	-	34.89	5.23	29.65
	Other Equipments		-	-	-		-	-	-
96	Kitchen Utensils	15%	169.50	9.48	-		178.97	26.85	152.13
97	Gas CylinderAgali	15%	0.26	-	-	-	0.26	0.04	0.22
98	Induction CookerAgali	15%	0.26	-	-	-	0.26	0.04	0.22
99	FridgeAgali	15%	53.15	-	-	-	53.15	7.97	45.17
100	Gas Stove(3Nos)Agali	15%	0.79	-	-	-	0.79	0.12	0.67
101	Fire Extinguishers(3Nos)Agali	15%	1.05	-	-	-	1.05	0.16	0.89
102	Water Filter(4Nos)Agali	15%	1.40	-	-	-	1.40	0.21	1.19
103	Weighing Machine(3Nos)Agali	15%	1.57	-	-	-	1.57	0.24	1.33
104	Elec. Motor Agali	15%	1.74	-	-	-	1.74	0.26	1.48
105	Water TankAgali	15%	3.49	-	-	-	3.49	0.52	2.97
106	Washing Machine (3Nos)Agali	15%	5.41	-	-	-	5.41	0.81	4.60
107	Machinery - Agali	15%	274.13	88.50	-	-	362.63	54.39	308.23
108	Solar Panel (32Nos)Agali	15%	11.16	-	-	-	11.16	1.67	9.49
109	IPPL class room equipment	15%	564.46	-	-		564.46	84.67	479.79
	Vehicles		-	-	-		-	-	-
110	Bajaj BikeAgali	15%	1.05	-	-	-	1.05	0.16	0.89
111	Tata Sumo- 1997Agali	15%	12.21	-	-	-	12.21	1.83	10.38

KERALA INSTITUTE OF LOCAL ADMINISTRATION ★ THRISSUR-680581 ★

SASI VIJAYAN & RAJAN ★ FRN 003629 S THRISSUR 680005 ★ CHARTERED ACCOUNTANTS

112	Armada Grand 4WD- 2001Agali	15%	26.16	-	-	-	26.16	3.93	22.24
113	Lab Equipments- Agali	15%	34.89	-	-	-	34.89	5.23	29.65
114	Jeep MDI Turbo-2008Agali	15%	52.33	-	-	-	52.33	7.85	44.48
115	Scorpio SLX-2008Agali	15%	52.33	-	-	-	52.33	7.85	44.48
116	Bolero SLX- 2008Agali	15%	69.77	-	-	-	69.77	10.47	59.31
117	Royal Enfield Bikes (8Nos)Agali	15%	83.73	-	-	-	83.73	12.56	71.17
	Sub total		25,106.19	210.21	327.32	-	25,643.72	3,873.14	21,770.58
	40% Block							-	
	KILA							-	
1	Bio-Gas Plant	40%	0.04			-	0.04	0.02	0.02
2	Computers	40%	901.61	-	139.99	-	1,041.60	388.64	652.96
3	Library Automation	40%	393.75	-	-	-	393.75	157.50	236.25
4	Library Books & Journals	40%	1,754.62	640.16	347.63	-	2,742.41	1,027.44	1,714.97
5	Museum on Decentralisation	40%	3,171.68	-	-		3,171.68	1,268.67	1,903.01
6	Software	40%	47.21	-	-	-	47.21	18.88	28.32
7	LIFT Admin block	40%	1,186.78	-	-		1,186.78	474.71	712.07
	CHRD		-	-	-			-	-
8	COMPUTER & ACCESSORIES. CHRD	40%	0.95	-	11.25	-	12.20	2.63	9.57
9	Computer-CHRD	40%	96.41	60.90	-	-	157.31	62.92	94.38
10	COMPUTER KELTRONCHRD	40%	0.08	-	-	-	0.08	0.03	0.05
11	COMPUTR-UBCHRD	40%	0.04	-	-	-	0.04	0.02	0.03
12	LAPTOP & LENOVACHRD	40%	0.06	-	-	-	0.06	0.03	0.04
13	Library Books-CHRD	40%	16.43	-	-	-	16.43	6.57	9.86
	AHADS CCPRM		-	-	-			-	-
	Computers & Accessories		-	-	-			-	-
14	Computer- Desktop(47Nos)Agali	40%	7.89	-	-	-	7.89	3.16	4.74
15	Library Book - Agali	40%	0.53	-	-	-	0.53	0.21	0.32
16	Printer- Lazer, Inkjet (7Nos)Agali	40%	0.41			-	0.41	0.16	0.25
	Sub total		7,578.50	701.06	498.87	-	8,778.43	3,411.60	5,366.83
	II nd stage Development- Kila							-	
1	Building	10%	636.82			-	636.82	63.68	573.14
2	Furniture	10%	47.98			-	47.98	4.80	43.19
3	Electrical Fittings	15%	6.87			-	6.87	1.03	5.84
4	Lift	15%	0.69				0.69	0.10	0.59
5	Machinery	15%	5.51				5.51	0.83	4.68
	Sub total		697.88	-	-	-	697.88	70.44	627.44
	Grant total		3,48,862.56	5,157.38	3,487.11	-	3,57,507.05	26,851.41	3,30,655.64

SASI VIJAYAN & RAJAN * CHARTERED ACCOUNTANTS * FRN. 003629 S THRISSUR 680005

KERALA INSTITUTE OF LOCAL ADMINISTRATION

KERALA INSTITUTE OF LOCAL ADMINISTRATION (KILA),THRISSUR

Mulakunnathukavu P O, Thrissur,680581

Fixed Assets Statement as on 31.03.2025

Note 7

Project Assets

SL.NO	Particulars	Rate %	WDV as on 31.03.2024	Additions on 31st march 2025	Deductions	Total	Depreciation	WDV as on 31.03.2025
Project RKI								
1	Laptop and Computer Accessories	40%		560.80		560.80		560.80
2	Office Furniture	10%		677.54		677.54		677.54
3	LED TV	40%		13.80		13.80		13.80
4	Electical Equipments	15%		81.64		81.64		81.64
Project URBAN								
1	Office chair(3),office table(3),Book Shelf(2),notice board	10%		118.25		118.25		118.25
2	Tplink Archer AXE75 (Wifi router)	40%		20.80		20.80		20.80
3	Hykon Online UPS of rating 3.0	15%		96.70		96.70		96.70
4	Conference table,executive table,chair	10%		181.20		181.20		181.20
5	Acer laptop (2 nos)	40%		97.44		97.44		97.44
Project KIIFB								
1	Computer Accessaries_KIIFB	40%		348.70		348.70		348.70
2	Electrical Fittings_KIIFB	10%		12.61		12.61		12.61
3	Office Furniture & Fittings_KIIFB	10%		541.89		541.89		541.89
4	Electical Equipments	15%		2.75		2.75		2.75
			-	**2,754.11**	-	**2,754.11**	-	**2,754.11**

As per our report of even date attached.

For SASI VIJAYAN & RAJAN
Chartered Accountants
(Firm No. 003629S)

CA Martin George
Partner
(Membership No. 111186)
UDIN : 25111186BMIFHG1922

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SASI VIJAYAN & RAJAN * CHARTERED ACCOUNTANTS * FRN. 003629 S THRISSUR 680005

KERALA INSTITUTE OF LOCAL ADMINISTRATION * THRISSUR 680581 *

Place : Thrissur
Date : 25.07.2025