18/09/2023

Kondotty Municipality

Income & Expenditure Statement

For the period from 01-April-2022 to 31-March-2023

Code	Head Of Account	Schedule	Amount(Rs.)
	Income		
110000000	Tax Revenue	I-1	29,105,375.00
130000000	Rental Income from Municipal Properties	I-3	2,344,500.00
140000000	Fees & User Charges	I-4(b)	6,618,144.00
150000000	Sale & Hire Charges	I-5(b)	197,021.00
160000000	Revenue Grants, Contributions & Subsidies	I-6	241,967,992.00
171000000	Interest Earned	I-8	547,340.00
180000000	Other Income	I-9	10,343,109.00
A	**Total-Income**		**291,123,481.00**
	Expenditure		
210000000	Establishment Expenses	I-10(b)	23,538,413.00
220000000	Administrative Expenses	I-11(b)	10,060,767.00
230000000	Operations & Maintenance	I-12(b)	12,740,731.00
240000000	Interest & Finance Charges	I-13	31,243.00
250000000	Programme Expenses	I-14	142,124,119.00
251000000	Decentralised Plan Programme - Service Sector	I-14	15,901,830.00
252000000	Decentralised Plan Programme - Infrastructure Sector	I-14	27,644,106.00
253000000	Decentralised Plan Programme - Projects not included in Sector Division	I-14	4,351,409.00
260000000	Revenue Grants, Contribution and Subsidies	I-15	110,000.00
272000000	Depreciation	I-17(a)	12,105,202.00
B	**Total-Expenditure**		**248,607,820.00**
C = A-B	*Gross Surplus/Deficit of Income over Expenditure*		**42,515,661.00**
D= 280000000	Prior Period Item	I-18	(2,388.00)
E = C-D	*Gross Surplus/Deficit of Income over Expenditure after prior period items*		**42,518,049.00**
290000000	Transfer to Reserve Funds		
	Net Balance being surplus/deficit carried over to Balance sheet (Muncipal Fund)		

Accounts Officer

Secratary

SECRETARY
KONDOTTY MUNICIPALI

Software Support: ***Information Kerala Mission***

18/09/2023

Kondotty Municipality

BALANCE SHEET

As on 31-March-2023

Code No.	Description of Items	Schedule No	Amount
	LIABILITIES		
	Reserve& Surplus		
310000000	Municipal (General Funds)	B-1	46121163.82
311000000	Earmarked Funds	B-2	1071032.00
312000000	Reserves	B-3	54696375.00
	Total Reserve& Surplus		**101888570.82**
	Grants,Contributions for specific purposes		
320000000	Grants, Contribution for Specific Purposes	B-4	48091742.00
	Total Grants,Contributions for specific purposes		**48091742.00**
	Loans		
330000000	Secured Loans	B-5	108146000.00
331000000	Unsecured Loans	B-6	2040000.00
	Total Loans		**110186000.00**
	Current Liabilities and Provisions		
340000000	Deposits Received	B-7	5512575.00
341000000	Deposits Works	B-8	0.00
350000000	Other Liabilities	B-9	16999717.00
	Total Current Liabilities and Provisions		**22512292.00**
	TOTAL LIABILITIES		**282678604.82**
	ASSETS		
	Fixed Assets		
410000000	Fixed Assets	B-11	169261682.00
411000000	Accumulated Depreciation	B-11	(60250844.00)
412000000	Capital Work In Progress	B-11	29423791.00
	Total Fixed Assets		**138434629.00**
	Investments		
420000000	Investments - General Fund	B-12	629514.00
	Total Investments		**629514.00**
	Current Assets,Loans and Advances		
430000000	Stock-in-hand	B-14	929131.00
431000000	Sundry Debtors (Receivables)	B-15	38474076.00
432000000	Accumulated Provisions Against Debtors (Receivables)	B-21	(236768.00)
450000000	Cash and Bank balance	B-17	98788539.82
460000000	Loans, Advances and Deposits	B-18	5659483.00
	Total Current Assets,Loans and Advances		**143614461.82**
	Miscellaneous Expenditure(To the Extent not written off)		
480000000	Miscellaneous Expenditure to be written off	B-20	0.00
	Total Miscellaneous Expenditure(To the Extent not written off)		**0.00**
	TOTAL ASSETS		**282678604.82**

Software Support : Information Kerala Mission

Accounts Officer

Secretary

SECRETARY
KONDOTTY MUNICIPALITY

Kondotty Municipality

SCHEDULES OF INCOME AND EXPENDITURE STATEMENT

For the period from 01-April-2022 to 31-March-2023

Schedule: I-1 Tax Revenue [Code No 110]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
110010100	Property Tax (General)	23,173,617.00	
110010200	Service Cess u/s 26	3,149.00	
110100100	Profession Tax - Institutions / Professionals/Traders	1,675,000.00	
110100200	Profession Tax - Employees	4,107,475.00	
110110100	Advertisement Tax	34,845.00	
110160100	Entertainment Tax	111,289.00	
	Total Tax Revenue	29,105,375.00	

Schedule: I-3 Rental Income from Muncipal Poperties [Code No 130]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
130100800	Rent from Shopping Complex	2,344,500.00	
	Total Rental Income from Muncipal Poperties	2,344,500.00	

Schedule: I-4(b) Fees & User Charges-Income Head wise [Code No 140]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
140100100	Private Hospital & Paramedical Institutions Registration Fee	7,300.00	
140100200	Tutorial College Registration Fee	3,000.00	
140110100	License Fees for Dangerous & Offensive Trades	2,325,700.00	
140110300	License Fees under P.P.R ACT	10,608.00	
140110600	License fee for Domestic Animals	27,000.00	
140120100	Fees for Construction of Buildings	709,132.00	
140120200	Fees for Installation of Machinery	875.00	
140129900	Other Fees for Grant of Permit	30.00	
140130100	Fees for Birth & Death Certificate	870.00	
140130200	Fees for Delayed Registration - Birth & DeathCertificate	1,560.00	
140130300	Fees for Marriage Certificate	11,620.00	
140139900	Fees for Other Certificates or Extracts	1,099.00	
140150100	Regularization Fees	477,312.00	
140200100	Penalties	44,801.00	
140200200	Penal Interest	442,561.00	
140200300	Fines	339,118.00	
140200500	Fines imposed by Municipal and other laws	38,575.00	
140400400	Ownership Change Fees	65,020.00	
140400500	License Change Fees	100.00	
140400900	Search Fees	246.00	
140409900	Other Fees	372,578.00	
140500900	Public Sanitation Charges	199,916.00	
140501000	Market Fees	1,254,000.00	
140501100	Bus Stand Fees	280,976.00	
140501400	Receipts on account of cost of services rendered	3,931.00	
140509900	Other User Charges	216.00	
	Total Fees & User Charges-Income Head wise	6,618,144.00	

Schedule: I-5(b) Sale & Hire Charges-Income Head -wise[Code No 150]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
150110101	Sale of Tender Forms	90,475.00	
150110102	Sales of Forms (Others)	10,146.00	
150120200	Sale of Scrap	95,200.00	
150120300	Receipts from auction of obsolete assets	1,200.00	
	Total Sale & Hire Charges-Income Head -wise	197,021.00	

Schedule: I-6 Revenue Grants,Contributions & Subsidies[Code No160]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
160100101	Development Fund - General	52,749,753.00	
160100102	Development Fund - Special Component Plan	27,720,402.00	
160100109	Development Fund - CFC Grant Tied	14,102,185.00	
160100110	Development Fund - CFC Grant UnTied	6,054,141.00	
160100302	Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	3,468,000.00	
160100305	Fund for Transferred Functions/ Schemes - Widow Pension	21,530,200.00	
160100306	Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	545,600.00	
160100307	Fund for Transferred Functions/ Schemes - Pension for Physically Handicapped/Disabled/Mentally Retar	8,297,400.00	
160100311	Fund for Transferred Functions/ Schemes - Old Age Pension	39,110,000.00	
160100401	Maintenance Fund - Road Assets	8,907,395.00	
160100402	Maintenance Fund - Non-Road Assets	6,136,324.00	
160100500	General Purpose Fund	35,415,426.00	
160101400	Flood Relief Grant	13,176,325.00	
160109900	Other Revenue Grants	1,596,620.00	
160200100	Re-imbursement of expenses	3,158,221.00	
	Total Revenue Grants,Contributions & Subsidies	**241,967,992.00**	

Schedule: I-8 Interest Earned [Code No 171]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
171100100	Interest from Bank Accounts	547,340.00	
	Total Interest Earned	**547,340.00**	

Schedule: I-9 Other Income [Code No 180]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
180400100	Recovery from Employees	49,911.00	
180900100	Contribution from Special Funds	10,293,198.00	
	Total Other Income	**10,343,109.00**	

Schedule: I-10(b) Establishment Expenditures-Expenditure head-wise[Code no 210]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
210100104	Salaries - Permanent Staff	10,514,151.00	
210100105	Salaries - Temporary Staff	30,995.00	
210100200	Wages	6,644,855.00	
210200105	Travelling Allowances - Temporary Staff	51,619.00	
210200201	Other allowances - Secretary	5,733.00	
210200204	Other allowances - Permanent Staff	74,250.00	

210200205	Other allowances - Temporary Staff	12,370.00	
210200206	Other allowances - Contingent Staff	24,200.00	
210200301	Monthly Honorarium and Sitting Allowance - Chairperson	191,950.00	
210200302	Monthly Honorarium and Sitting Allowance -DeputyChairperson	164,000.00	
210200303	Monthly Honorarium and Sitting Allowance -StandingCommittee Chairman	634,650.00	
210200304	Monthly Honorarium and Sitting Allowance -Councillors	3,613,600.00	
210200401	Uniforms	10,800.00	
210200499	Other Benefits and Allowances	23,210.00	
210300104	Contribution to Pension Fund - Regular employees-Permanent Staff	904,880.00	
210300500	Contributory Pension Fund	637,150.00	
	Total Establishment Expenditures-Expenditure head-wise	**23,538,413.00**	

Schedule: I-11(b) Administrative Expenditures-Expenditure head-wise

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
220100100	Rent	88,608.00	
220100101	Rent of Buildings	52,318.00	
220100201	Land Revenue	4,153.00	
220110100	Office Electricity Expenses	18,249.00	
220110200	Water Charges	1,153,919.00	
220119900	Other Office Maintenance Expenses	28,005.00	
220120100	Telephone Expenses	45,328.00	
220120200	Postage Expenses	6,000.00	
220200100	Books & Periodicals	13,240.00	
220210100	Printing & Stationery	295,189.00	
220300100	Travelling Expense of Chairperson, Deputy Chairperson,Chairmen and Councillors	23,852.00	
220400100	insurance	158,381.00	
220600100	Newspaper Advertisement Charges	24,739.00	
220610100	Membership & Subscriptions	20,800.00	
220800200	Festival Expenses	4,000.00	
220809900	Miscellaneous Administration Expenses	1,459,290.00	
251011501	Literacy Equivalance Examination - General	65,000.00	
251410101	Anganwadi Nutrition - General	5,516,666.00	
251410102	Anganwadi Nutrition - SCP	833,660.00	
251650101	Local Government Service Delivery Improvement - General	249,370.00	
	Total Administrative Expenditures-Expenditure head-wise	**10,060,767.00**	

Schedule: I-12(b) Operations & Maintenance-Expenditure head-wise[code No 230]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
230100100	Electricity Charges	770,605.00	
230100101	Electricity Charges for Street Lights	3,810,711.00	
230100200	Diesel, Petrol & Gas	557,781.00	
230400100	Vehicle Hire Charges	17,750.00	
230500100	Repairs & Maintenance - Road and Pavements	4,480,573.00	
230500600	Repairs & Maintenance - Street Lights	698,571.00	
230510300	Repairs & Maintenance - Schools	26,255.00	
230511100	Repairs & Maintenance - Public Toilets	70,000.00	
230520100	Repairs & Maintenance - Buildings	1,275,516.00	
230530100	Repairs & Maintenance - Vehicles	404,242.00	
230590100	Repairs & Maintenance - Machinery	131,682.00	
230590900	Other Repairs & Maintenance	497,045.00	
	Total Operations & Maintenance-Expenditure head-wise	12,740,731.00	

Schedule: I-13 Interest & Finance Charges [Code No 240]			
Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
240700100	Bank Charges	1,243.00	
240800100	Other Finance Expenses	30,000.00	
	Total Interest & Finance Charges	31,243.00	

Schedule: I-14 Programme Expenditures [Code No 250]			
Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
250200100	Expenditure on Poverty Eradication Program	5,588,655.00	
250400113	Running of Krishi Bhavans	13,689.00	
250400202	Increase the production of milk	400,000.00	
250400204	Running of veterinary hospitals	446,530.00	
250400205	Running of I.C.D.P. sub-centres	6,184.00	
250400700	Development Fund Programmes - Housing	30,745,000.00	
250400702	Implementing housing programmes	3,215,000.00	
250401001	Run the Government pre-primary schools, primary schools and High schools	101,862.00	
250401007	Run the Government Vocational Higher Secondary Schools in Municipal area	14,487.00	
250401200	Development Fund Programmes - Public Health & Sanitation	1,189,376.00	
250401201	Run Dispensaries, Primary Health Centres and subcentres under all systems of medicines Description	58,643.00	
250401205	Implement sanitation pogrammes	4,001,685.00	
250401206	Run Public Health Centres and Taluk hospital sunder all system of medicine, in Municipalarea	357,692.00	
250401301	Run Anganvadis	2,345,354.00	
250401500	Development Fund Programmes - Development of SC / ST	6,543,544.00	
250401802	Organise relief activities	247,116.00	
250500200	Programmes/Expenditures of Transferred Institutions-Animal Husbandry	245,092.00	
250500501	Scholarships for handicapped children	3,357,600.00	
250500601	Allopathy	1,941,918.00	
250500700	Programmes/Expenditures of Transferred Institutions-Ayurveda	1,413,500.00	
250500800	Programmes/Expenditures of Transferred Institutions-Homeopathy	500,000.00	
250500900	Programmes/Expenditures of Transferred Institutions-Education	99,945.00	
250501607	Housing grant	6,025,000.00	
250501609	Wells and water supply	15,560.00	
250509900	Programmes/Expenditures of Transferred Institutions-Others/Miscellaneous	299,487.00	
250600200	Programmes/Expenditures of Transferred Functions/Schemes - Pension for Agricultural Workers/ Laboure	3,468,000.00	
250600500	Programmes/Expenditures of Transferred Functions/Schemes - Widow Pension	21,530,200.00	
250600600	Programmes/Expenditures of Transferred Functions/Schemes - Pension for Unmarried women aged above 50	545,600.00	
250600700	Programmes/Expenditures of Transferred Functions/Schemes - Pension for Physically Handicapped/Disabl	8,297,400.00	
250601100	Programmes/Expenditures of Transferred Functions/Schemes - Old Age Pension	39,110,000.00	
251100202	Primary Education- SCP	208,180.00	
251101301	Education-Related Activities - General	2,844,250.00	
251101302	Education-Related Activities- SCP	3,430,000.00	
251200301	Health related Special Programs -General	2,069,205.00	
251202601	Sanitation & Waste Management - Public - General	900,000.00	
251300102	Housing-SCP	579,745.00	
251300501	Programs for the Aged-General	349,500.00	

251300601	Programs for Physically/ Mentally Challenged-General	293,599.00	
251300701	Welfare Programs for the Destitute-General	154,600.00	
251300801	Social welfare programmes -General	1,161,991.00	
251301204	Contribution to Social Security Mission-General	1,000,000.00	
251400101	Development Programs for Women and Children -General	360,000.00	
251400102	Development Programs for Women and Children - SCP	2,325,000.00	
251600501	General Economic Services- Plan Formulation, Monitoring and Evaluation-General	225,760.00	
252200101	Roads-General	25,742,634.00	
252200102	Roads-SCP	462,373.00	
252200401	Culverts and Causeways -General	298,452.00	
252300101	Public Buildings-General	874,080.00	
252300201	Public Buildings - Other Buildings - General	266,567.00	
253100101	Agriculture and Related Sectors - Paddy - General	99,540.00	
253100301	Agricultural Development Programs- General	523,709.00	
253101101	Agriculture and Related Sectors - Vegetables - General	14,100.00	
253101201	Agriculture and Related Sectors - Plantain - General	630,100.00	
253101301	Agriculture and Related Sectors - Tuber Crops - General	12,000.00	
253101302	Agriculture and Related Sectors - Tuber Crops - SCP	40,000.00	
253101901	Agriculture and Related Sectors - Pepper- General	495,720.00	
253103501	Animal Husbandry -Poultry- General	1,200,000.00	
253103901	Animal Husbandry -Infrastructure- General	154,640.00	
253104101	Animal Husbandry -Related Facility- General	1,181,600.00	
	Total Programme Expenditures	**190,021,464.00**	

Schedule: I-15 Revenue Grants,Contributions & Subsidies [Code No 260]

Code No	*Particulars*	*Current Year Amount (Rs.)*	*Previous Year Amount (Rs.)*
260100300	Financial assistance to Arts and Sports Organisations	10,000.00	
260200200	Contribution to other Funds	100,000.00	
	Total Revenue Grants,Contributions & Subsidies	**110,000.00**	

Schedule: I-18 Prior Period Items(Net) [Code No 280]

Code No	*Particulars*	*Current Year Amount (Rs.)*	*Previous Year Amount (Rs.)*
280100110	Prior Period income- Service Cess	(2,388.00)	
	Total Prior Period Items(Net)	**(2,388.00)**	

Software support: Information Kerala Mission

SECRETARY
KONDOTTY MUNICIPALITY

Kondotty Municipality

SCHEDULES OF BALANCE SHEET STATEMENT

As on 31-March-2023

Schedule: B-1 Muncipal (General) Fund [Code No 310]

Code No	Particulars	Current Year Amount (	Previous Year Amount (
310100100	General Fund	3,603,114.82	
310900100	Excess of Income Over Expenditure	42,518,049.00	
	Total Muncipal (General) Fund	**46,121,163.82**	

Schedule: B-2 Earnmarked Funds

Code No	Particulars	Current Year Amount (	Previous Year Amount (
311100100	Poverty Alleviation Fund	1,002,541.00	
311700100	Pension Fund for Contingent Staff	59,943.00	
311710100	Member of Parliament/ Member of Legislative Assembly Fund	8,548.00	
	Total Earnmarked Funds	**1,071,032.00**	

Schedule: B-3 Reserves [Code No 312]

Code No	Particulars	Current Year Amount (	Previous Year Amount (
312100200	Capital Contribution Others	54,696,375.00	
	Total Reserves	**54,696,375.00**	

Schedule: B-4 Grants & Contribution for specific purposes [Code No 320]

Code No	Particulars	Current Year Amount (	Previous Year Amount (
320100100	Grants, Contribution for Specific Purposes - Central Government	7,174,710.00	
320200111	Development Fund - CFC Grant Tied	3,708,323.00	
320200112	Development Fund - CFC Grant UnTied	(2,023,240.00)	
320200209	Fund for Transferred Institutions - Education - Capital	3,844,093.00	
320200299	Fund for Transferred Institutions - Others/Miscellaneous - Capital	102,734.00	
320300100	Other Government Agencies	21,433,839.00	
320500100	Welfare Bodies	474,483.00	
320801000	Beneficiary Contribution	11,599,039.00	
320802000	Grant for Projects	1,373,056.00	
320809900	Other Grants & Contributions for Specific Purpose	404,705.00	

	Total Grants & Contribution for specific purposes	48,091,742.00	

Schedule: B-5 Secured Loans [Code No 330]

Code No	*Particulars*	*Current Year Amount (*	*Previous Year Amount (*
330500202	Loan from HUDCO	108,146,000.00	
	Total Secured Loans	**108,146,000.00**	

Schedule: B-6 Unsecured Loans [Code No 331]

Code No	*Particulars*	*Current Year Amount (*	*Previous Year Amount (*
331500100	Loans from Banks & Other Financial Institutions	2,040,000.00	
	Total Unsecured Loans	**2,040,000.00**	

Schedule: B-7 Deposits Received [Code No 340]

Code No	*Particulars*	*Current Year Amount (*	*Previous Year Amount (*
340100101	Contractor's Earnest Money Deposit - Municipal Fund	1,430,801.00	
340100105	Supplier's Earnest Money Deposit - Municipal Fund	291,618.00	
340100201	Contractor's Security Deposit - Municipal Fund	95,735.00	
340100204	Contractor's Security Deposit - Scheme Expenditure	1,225.00	
340100205	Supplier's Security Deposit - Municipal Fund	75,412.00	
340100301	Contractor's Retention Money - Municipal Fund	383,572.00	
340100303	Contractor's Retention Money - Special Funds	24,750.00	
340109900	Other deposits received from Suppliers/Contractors	16,500.00	
340200100	Rent Deposit	571,895.00	
340200200	Auction Deposit	2,109,950.00	
340200600	Election Deposit(Candidate)	137,000.00	
340800100	Deposit Received From Others	374,117.00	
	Total Deposits Received	**5,512,575.00**	

Schedule: B-8 Deposits Works [Code No 341]

Code No	*Particulars*	*Current Year Amount (*	*Previous Year Amount (*
	Total Deposits Works	**0.00**	

Schedule: B-9 Other Liabilities (Sundry Creditors) [Code No 350]

Code No	*Particulars*	*Current Year Amount (*	*Previous Year Amount (*
350100301	Contractors Control Account - Municipal Fund	1,799,214.00	
350109900	Other Creditors	2,071,636.00	

350110100	Gross Salary Payable	636,243.00	
350110400	Provident Fund Payable	42,100.00	
350110600	Contribution to Central Pension Fund Payable	135,626.00	
350110601	Employers Liabilities - Contributory Pension	89,084.00	
350200101	Recoveries Payable - Subscription to Provident Fund for Regular employees	124,999.00	
350200104	Recoveries Payable - Insurance Premium	29,901.00	
350200109	Recoveries Payable - Income Tax Deducted at Source-Salaries	14,000.00	
350200116	State Life Insurance/ Arrear of SLI	45,850.00	
350200117	Group Saving Life Insurance/Arrear of GSLI	150.00	
350200118	Group Insurance/ Arrear of GIS	90,150.00	
350200122	Accident Compensation Recovery	500.00	
350200125	Audit Recovery	415,955.00	
350200127	Stamp Recovery	3,420.00	
350200129	Recoveries Payable - Contributory Pension	48,485.00	
350200130	Recoveries Payable - EPF	(853,419.00)	
350200201	Recoveries Payable - Income Tax Deducted at Source-Municipal Fund	7,331.00	
350200202	Recoveries Payable - Income Tax Deducted at Source-Specific Grants	14,346.00	
350200203	Recoveries Payable - Income Tax Deducted at Source-Special Funds	1,224.00	
350200204	Recoveries Payable - Income Tax Deducted at Source-Scheme Expenditure	15,229.00	
350200209	Recoveries Payable - Value Added Tax - Municipal Fund	99,392.00	
350200214	Recoveries Payable - Kerala Construction Workers Welfare Fund - Municipal Fund	526,451.00	
350200215	Recoveries Payable - Kerala Construction WorkersWelfare Fund - Specific Grants	12,623.00	
350200217	Recoveries Payable - Kerala Construction Workers Welfare Fund- Scheme Expenditure	16,115.00	
350200296	Recoveries Payable - Other Statutory Deductions-Municipal Fund	1,812.00	
350200301	Recoveries Payable - COVID	321,703.00	
350209900	Recoveries Payable - Other Recoveries	52,331.00	
350300100	Library Cess Payable	5,787,786.00	
350300400	VAT payable	112,815.00	
350300500	Service Tax Payable	84,697.00	
350300700	Goods And Service Tax - CGST	131,755.00	
350300710	Government and Other Dues Payable-TDS - CGST	97,338.00	
350300800	Goods And Service Tax - SGST	120,651.00	
350300810	Government and Other Dues Payable-TDS - SGST	97,338.00	
350309900	Others payable	23,318.00	
350400199	Refund Payable - Other Taxes	305,000.00	
350409900	Refund Payable - Others	1,110,710.00	

350410101	Advance Collection of Revenues - Property Tax	6,810.00	
350410102	Advance Collection of Revenues - Profession Tax	600.00	
350410301	Advance Collection of Revenues - License Fees	2,828,550.00	
350410399	Advance Collection of Revenues - Other Fees	160,666.00	
350800100	Liability in respect of Stale Cheque	369,232.00	
	Total Other Liabilities (Sundry Creditors)	**16,999,717.00**	

Schedule: B-11 Fixed Assets [Code No 410 & 411]

Code No	*Particulars*	*Current Year Amount (*	*Previous Year Amount (*
410100100	Land - Municipality	1,103,748.00	
410200100	Buildings - Municipality	7,395,877.00	
410200105	Hospital Buildings	231,404.00	
410200108	School Buildings	4,311,046.00	
410200199	Other Buildings	3,476,015.00	
410200200	Buildings - Transferred Institutions	4,910,382.00	
410300100	Concrete Roads	29,853,472.00	
410300200	Black Topped Roads	13,790,508.00	
410300300	Other Roads	32,130,009.00	
410300399	Other Constructions	22,689,042.00	
410300400	Bridges	4,689,354.00	
410300500	Culverts	935,350.00	
410310200	Drainage	3,437,677.00	
410330100	Lamp Posts	8,140,402.00	
410400100	Plant & Machinery - Municipality	1,037,567.00	
410400200	Plant & Machinery - Transferred Institutions	10,000.00	
410500100	Vehicles - Municipality	714,962.00	
410500101	Cars	1,148,170.00	
410500200	Vehicles - Transferred Institutions	669,995.00	
410600100	Office & Other Equipments - Municipality	1,653,080.00	
410600101	Air Conditioners	68,000.00	
410600102	Computers, Printers & Peripherals	3,658,023.00	
410600200	Office & Other Equipments - Transferred Institutions	1,683,573.00	
410700100	Furniture, Fixtures, Fittings & Electrical Appliances-Municipality	4,482,380.00	
410700102	Furniture & Fixture - Cupboards	13,500.00	
410700103	Furniture & Fixture - Chairs	24,900.00	
410700150	Other Furniture & Fixtures	326,606.00	
410700152	Fittings & Electrical Appliances - Electrical Fittings	5,253,502.00	
410700153	Fittings & Electrical Appliances - Generators	844,600.00	
410700200	Furniture, Fixtures, Fittings & ElectricalAppliances-Transferred Institutions	2,956,978.00	
410800100	Other Fixed Assets - Municipality	4,526,022.00	

410800200	Other Fixed Assets - Transferred Institutions	3,095,538.00	
411200100	Accumulated Depreciation-Buildings	(2,328,185.00)	
411310100	Accumulated Depreciation-Sewerage & Drainage	(9,340,315.00)	
411320100	Accumulated Depreciation-Waterways	(33,183.00)	
411330100	Accumulated Depreciation-Public Lighting	(341,874.00)	
411400100	Accumulated Depreciation-Plant & Machinery	(881,036.00)	
411500100	Accumulated Depreciation-Vehicles	(649,114.00)	
411600100	Accumulated Depreciation-Office & Other Equipment	(4,368,177.00)	
411700100	Accumulated Depreciation-Furniture, Fixtures, Fittings & Electrical	(5,207,482.00)	
411800100	Accumulated Depreciation-Other Fixed Assets	(37,101,478.00)	
412010100	Capital Work In Progress - Municipal Fund	1,359,632.00	
412100100	Capital Work In Progress - Development Fund	25,491,427.00	
412100500	Capital Work In Progress - Funds for TransferredInstitutions	2,572,732.00	
	Total Fixed Assets	**138,434,629.00**	

Schedule: B-12 Investments-General Fund[Code 420]

Code No	*Particulars*	*Current Year Amount (*	*Previous Year Amount (*
420500100	Investments - Equity Shares	102,000.00	
420800100	Fixed Deposits	527,514.00	
	Total Investments-General Fund	**629,514.00**	

Schedule: B-14 Stock in Hand (Inventories)[Code 430]

Code No	*Particulars*	*Current Year Amount (*	*Previous Year Amount (*
430800200	Purchase of Material - Others	929,131.00	
	Total Stock in Hand (Inventories)	**929,131.00**	

Schedule: B-15 Sundry Debtors(Receivables[Code No 431]

Code No	*Particulars*	*Current Year Amount (*	*Previous Year Amount (*
431100100	Receivables for Property Taxes (Current)	6,319,863.00	
431100200	Receivables for Property Taxes (Arrears)	15,069,789.00	
431190101	Receivables for Profession Tax - Institutions/Professionals/Traders (Current)	338,220.00	
431190102	Receivables for Profession Tax - Institutions/Professionals/Traders (Arrears)	4,315,986.00	
431190202	Receivables for Advertisement Tax (Arrears)	366,844.00	
431300201	Receivable for License Fees (Current)	18,000.00	
431300202	Receivable for License Fees (Arrears)	581,676.00	
431400101	Rent receivable from Civic Amenities (Current)	110,212.00	
431400102	Rent receivable from Civic Amenities (Arrears)	616,482.00	

431409901	Other Receivable (Current)	1,463,811.00	
431409902	Other Receivable (Arrears)	2,970,108.00	
431600100	Receivables from Government (redemption amount)	7,301,860.00	
431910100	State Govt Cesses/ levies in Property Taxes - Control account	(998,775.00)	
	Total Sundry Debtors(Receivables	38,474,076.00	

Schedule: B-17 Cash and Bank Balances [Code No 450]

Code No	*Particulars*	*Current Year Amount (*	*Previous Year Amount (*
450100100	Cash	9,539,208.00	
450210100	SBT-BUSSTAND LOAN-67077631917	116,410.00	
450210200	Bank of baroda 68920100000019	20,409,090.00	
450210300	KGB KDY- 40252101057874	66,018.00	
450220100	AXIS BANK OWN FUND-917010069258367	11,272,037.00	
450220200	HDFC BANK OWN FUND--50100215625441	55,599.00	
450220300	ICICI PROPERTY TAX 266601000667	6,869,407.00	
450220500	ICICI E-Payment-266601000539	753,654.00	
450220600	SIB PROFESSION TAX-0476053000012380	2,795,653.00	
450230100	KSCB Municipal own Fund-3401	15,524,880.82	
450230200	Co.Operative Bank (Own Fund) NDP-424	644,293.00	
450250300	LGTSB 799013000000721	989,614.00	
450410100	CANERA (OWN FUND) -3153101009400	6,520,630.00	
450410200	KGB NDP 40201101046869	25,748.00	
450410300	SBT TSC KDT-57031721774	806,105.00	
450410400	KGB KDY 57908	33,672.00	
450410800	KGB TSC NDP- 40201100106457	637,353.00	
450420100	Post Office Savings Bank	637.00	
450420200	KGB (CA -40201110100045)	10,126.00	
450430100	KSCB Literacy (KDT)-LOAN A/C-1	587.00	
450430200	MDCB Plan Imprest (KDT)-090081201000036	393.00	
450430300	MDC Bank KDT-090081201000081	1,013.00	
450450100	Sub Treasury (MN.Lakshamveedu)	245,508.00	
450450600	TSB PF 799010100324402	390.00	
450610100	Nationalised Banks-Grant Funds _1	5,876.00	
450610110	CANARA NULM-110005567652	500.00	
450610200	SBT(SSA)-67033167771	472,015.00	
450610300	VIJAYA OAP NDP-68920100007318	13,920.00	
450610600	ICICI Swachh Bharat Mission-266605000292	105,950.00	
450610700	KGB- -AUEGS -40252101023044	18,592.00	
450620100	ICICI PMAY - 266605500081	38,000.00	
450620200	ICICI PMAY - 266601000541	4,429,819.00	
450620300	AXIS BANK- 921010010189730	16,385,842.00	

	Total Cash and Bank Balances	98,788,539.82	

Schedule: B-18 Loans,advances and deposits[Code 460]

Code No	*Particulars*	*Current Year Amount (*	*Previous Year Amount (*
460100400	Festival Advance to Employees	82,600.00	
460100700	Miscellaneous Advance	448,267.00	
460400201	Advance to Contractors - Advance paid - Municipal Fund	36,460.00	
460500201	Advance to Implementing Agencies - Municipal Fund	30,000.00	
460500301	Advance to Projects - Municipal Fund	73,000.00	
460509904	Other Advances - Scheme Expendirture	4,845,000.00	
460600300	Water Deposits	144,156.00	
	Total Loans,advances and deposits	**5,659,483.00**	

Schedule: B-20 Miscellaneous Expenditure(to the extent not writte off) [Code No 480]

Code No	*Particulars*	*Current Year Amount (*	*Previous Year Amount (*
	Total Miscellaneous Expenditure(to the extent not writte off)	**0.00**	

Schedule: B-21 Provisions [Code No 432]

Code No	*Particulars*	*Current Year Amount (*	*Previous Year Amount (*
432100100	Provision for outstanding Property Taxes	(225,494.00)	
432910100	State Govt Cesses/ levies in Property Taxes - Provision Account	(11,274.00)	
	Total Provisions	**(236,768.00)**	

*Software support:**Information Kerala Mission***

SECRETARY
KONDOTTY MUNICIPALITY

Kondotty Municipality

Receipt And Payment Statement

For the period from 01-April-2022 To 31-March-2023

Code	Head Account	Schedule	Amount(Rs.)
	Opening Balance		
	Bank	RP-40(a)	54,944,710.82
	Cash	RP-40(a)	1,930,109.00
	Receipts		
Operating			
110000000	Tax Revenue	RP-1	4,171,320.00
140000000	Fees & User Charges	RP-4	4,207,823.00
150000000	Sale & Hire Charges	RP-5	197,021.00
160000000	Revenue Grants, Contributions & Subsidies	RP-6	134,802,656.00
171000000	Interest Earned	RP-8	1,133,733.00
180000000	Other Income	RP-9	1,282.00
310000000	Municipal (General Funds)	RP-21	14,685.00
431000000	Sundry Debtors (Receivables)	RP-37	29,465,756.00
Non Operating			
320000000	Grants, Contribution for Specific Purposes	RP-24	48,474,360.00
340000000	Deposits Received	RP-27	142,460.00
350000000	Other Liabilities	RP-29	6,771,997.00
410000000	Fixed Assets	RP-31	0.00
460000000	Loans, Advances and Deposits	RP-41	94,000.00
Grand Total			**286,351,912.82**
	Payments		
Operating			
210000000	Establishment Expenses	RP-10	8,022,825.00
220000000	Administrative Expenses	RP-11	3,347,071.00
230000000	Operations & Maintenance	RP-12	8,953,075.00
240000000	Interest & Finance Charges	RP-13	31,243.00
250000000	Programme Expenses	RP-14	61,845,573.00
251000000	Decentralised Plan Programme - Service Sector	RP-16	21,666,526.00
252000000	Decentralised Plan Programme - Infrastructure Sector	RP-46	13,559,861.00
253000000	Decentralised Plan Programme - Projects not included in Sector Division	RP-47	4,351,409.00
260000000	Revenue Grants, Contribution and Subsidies	RP-15	110,000.00
350000000	Other Liabilities	RP-29	7,865,184.00
430000000	Stock-in-hand	RP-36	304,265.00
431000000	Sundry Debtors (Receivables)	RP-37	6,981,503.00
Non Operating			
320000000	Grants, Contribution for Specific Purposes	RP-24	1,382,920.00
330000000	Secured Loans	RP-25	0.00
340000000	Deposits Received	RP-27	193,440.00
350000000	Other Liabilities	RP-29	35,398,050.00
410000000	Fixed Assets	RP-31	12,952,428.00
460000000	Loans, Advances and Deposits	RP-41	598,000.00
	Closing Balance		
	Bank	RP-40(b)	89,249,331.82
	Cash	RP-40(b)	9,539,208.00
Grand Total			**286,351,912.82**

Software Support: Information Kerala Mission

Accounts Officer

Secretary

SECRETARY
KONDOTTY MUNICIPALITY

Annexure 1
Audit Certificate

i. I have audited the attached Financial statements approved vide resolution number R-1 dated 26-07-2023 and submitted on 29-07-2023 , comprising of Receipt and Payment statement,Income and Expenditure account for the year ended on March 2023 and Balance sheet as on 31-03- 2023 , with supporting forms, of the Kondotty Municipality as per section 295(4) of Kerala Municipality act 1994, Kerala Municipality (Accounts) rules 2007, Kerala Local Fund Audit Act 1994, Kerala Local Fund Audit Rules 1996, KSAD Audit Manual chapters 4.2.1 & 11.3 and as per guidelines and compliance instructions issued by State /Central Government, Finance Commission and other funding agencies from time to time. Preparation of these accounts is the responsibility of the ULB's management. My responsibility is to express an opinion on these accounts based on my Financial Audit.

ii. I have conducted my Financial Audit in accordance with auditing standards issued by C&AG of India and Guidelines for Financial Audit of Local Bodies issued by C&AG. These standards/guidelines require that I plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatements. An audit includes examining evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made, as well as evaluating the overall presentation of accounts. I believe that my audit provides a reasonable basis for my opinion.

iii. On the basis of the information and explanations that I required and have obtained, and according to the best of my information as a result of Financial Audit of the accounts and on consideration of explanations given,

I certify that, subject to my observations in the appended report, except for the matters described in the basis for qualified opinion in the appended report and subject to other observations therein, the Annual Financial Statements give a true and fair view of financial result and Financial position of Kondotty Municipality for the year 2022-2023

Date: 28/02/2024

Senior Deputy Director
District Office Malappuram
Kerala State Audit Department

Audit Report appended to the Audit Certificate of Kondotty Municipality for the Year 2022-2023 .

1.Major Observations

2.Other Observations

1)The following mandatory financial statements prescribed in accounting rules are not submitted for audit(eg:- Ratios, Notes onAccounts etc.)

2).Annuel Abstract not entered in the following demand register -License Register, building regularisation register, Entertainment tax,building permit, private hospital and paramedical hospital, ,

3).Advance register not completed

4)Deposit register, Audit recovery register, Advertisemsnt tax Register,Profession Tax Register,ACR for the specific purpose grants included in own fund are not maintained

5)Balance as per some reconciliation statements not match with the balance of bank passbook.

6) Directly debited by bank -further action not taken.

7) .Directly credited by bank -further action not taken.

8)Reconciliation statements,Bank statements,bank book of some accounts are not produced

9)Investment certificate is not produced for physical verification.

10) expenditures of various grants entered in AFS is not matched with ACR.