

## CERTIFICATE

No.KSA-KNM/55/cm3/2019

Dated.11.03.2019

Certified that I have audited the Annual Financial Statement of Kannur Municipal Corporation in Kannur District for the year ended on 31.03.2018 in accordance with Section 4 of the Kerala Local Fund Audit Act 1994, Section 295(4) of the Kerala Municipality Act 1994, the rules made there under and the guidelines issued by the Comptroller and Auditor General of India for the purpose of certification of accounts of Kannur Municipal Corporation.

In my Opinion, the Annual Financial Statements of Kannur Municipal Corporation for the year 2017-18, except the observations in the Annexure properly presents the picture of income and expenditure.



DEPUTY DIRECTOR

KERALA STATE AUDIT DEPARTMENT

by KANNUR CORPORATION AUDIT, KANNUR.

Encl:Annexure-1

സാക്ഷ്യപത്രം

നം.കെ.എസ്.എ/കെഎൻ.എം/55/സിഎം3/2019

തീയതി. 11.03.2019

1994 ലെ കേരളാ ലോക്കൽ ഫണ്ട് ഓഡിറ്റ് നിയമത്തിലെ 4-ാം വകുപ്പ്, 1994 ലെ കേരള മുനിസിപ്പാലിറ്റി നിയമത്തിലെ 295(4)-ാം വകുപ്പ്, ബന്ധപ്പെട്ട ചട്ടങ്ങൾ എന്നിവ അനുസരിച്ചും നഗരപാലിക സ്ഥാപനങ്ങളുടെ ഓഡിറ്റിനായി കമ്പ്യൂട്ടറൈസ്ഡ് ആന്റ് ഓഡിറ്റർ ജനറൽ പുറപ്പെടുവിച്ചിട്ടുള്ള മാർഗ്ഗ നിർദ്ദേശങ്ങൾ അവലംബിച്ചും കണ്ണൂർ ജില്ലയിലെ കണ്ണൂർ മുനിസിപ്പൽ കോർപ്പറേഷന്റെ 31.03.2018-ൽ അവസാനിച്ച വർഷത്തെ ധനകാര്യ സ്റ്റേറ്റ് മെന്റിന്റെ പരിശോധന നിർവഹിച്ചതായി ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

ഈ സാക്ഷ്യപത്രത്തിൽ അനുബന്ധമായി കൊടുത്തിട്ടുള്ള ന്യൂനതകൾ ഒഴികെ എന്റെ അഭിപ്രായത്തിൽ കണ്ണൂർ മുനിസിപ്പൽ കോർപ്പറേഷന്റെ 2017-18 വർഷത്തെ ധനകാര്യ സ്റ്റേറ്റ് മെന്റ് വരവ്-ചെലവ് കണക്കുകളെ ശരിയായ രീതിയിൽ അവതരിപ്പിക്കുന്നു എന്ന് ഞാൻ സാക്ഷ്യപ്പെടുത്തുന്നു.

ഡെപ്യൂട്ടി ഡയറക്ടർ  
കേരള സംസ്ഥാന ഓഡിറ്റ് വകുപ്പ്,  
കണ്ണൂർ നഗരസഭ ഓഡിറ്റ്,  
കണ്ണൂർ.

ഉള്ളടക്കം:

അനുബന്ധം-1

**Kannur Municipal Corporation**  
**Income & Expenditure Statement**  
For the period from 01-April-2017 to 31-March-2018

Code	Head Of Account	Schedule	Amount(Rs.)
<b>Income</b>			
110000000	Tax Revenue	I-1	193,943,088.00
120000000	Assigned Revenues & Compensation	I-2	21,569.00
130000000	Rental Income from Municipal Properties	I-3	25,160,603.00
140000000	Fees & User Charges	I-4(b)	42,954,972.00
150000000	Sale & Hire Charges	I-5(b)	21,445,466.00
160000000	Revenue Grants, Contributions & Subsidies	I-6	779,720,611.00
170000000	Income from Investments	I-7	7,170,885.00
171000000	Interest Earned	I-8	4,455,621.00
180000000	Other Income	I-9	980,591.00
<b>A</b>	<b>Total-Income</b>		<b>1,075,853,406.00</b>
<b>Expenditure</b>			
210000000	Establishment Expenses	I-10(b)	254,702,276.00
220000000	Administrative Expenses	I-11(b)	46,923,912.00
230000000	Operations & Maintenance	I-12(b)	52,291,992.00
240000000	Interest & Finance Charges	I-13	301,012.00
250000000	Programme Expenses	I-14	372,746,564.00
251000000	Decentralised Plan Programme - Service Sector	I-14	44,137,037.00
252000000	Decentralised Plan Programme - Infrastructure Sector	I-14	111,917,276.00
253000000	Decentralised Plan Programme - Projects not included in Sector Division	I-14	21,075,625.00
260000000	Revenue Grants, Contribution and Subsidies	I-15	299,528.00
<b>B</b>	<b>Total-Expenditure</b>		<b>904,395,222.00</b>
<b>C = A-B</b>	<b>Gross Surplus/Deficit of Income over Expenditure</b>		<b>171,458,184.00</b>
<b>D= 280000000</b>	Prior Period Item	I-18	(61,954.00)
<b>E = C-D</b>	<b>Gross Surplus/Deficit of Income over Expenditure after prior period items</b>		<b>171,520,138.00</b>
290000000	Transfer to Reserve Funds		
	<b>Net Balance being surplus/deficit carried over to Balance sheet (Municipal Fund)</b>		

Accounts Officer

Secretary



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**Kannur Corporation**  
**Receipt And Payment Statement**  
For the period from 01-April-2017 To 31-March-2018

Code	Head Account	Schedule	Amount(Rs.)
<b>Opening Balance</b>			
	Bank	RP-40(a)	293,182,549.44
	Cash	RP-40(a)	0.00
<b>Receipts</b>			
<b>Operating</b>			
110000000	Tax Revenue	RP-1	50,901,127.00
120000000	Assigned Revenues & Compensation	RP-2	21,569.00
130000000	Rental Income from Municipal Properties	RP-3	59,315.00
140000000	Fees & User Charges	RP-4	34,237,879.00
150000000	Sale & Hire Charges	RP-5	21,445,466.00
160000000	Revenue Grants, Contributions & Subsidies	RP-6	422,411,173.00
170000000	Income from Investments	RP-7	14,640.00
171000000	Interest Earned	RP-8	6,875,507.00
180000000	Other Income	RP-9	728,974.00
431000000	Sundry Debtors (Receivables)	RP-37	209,103,908.00
480000000	Miscellaneous Expenditure to be written off	RP-44	8,469.00
<b>Non Operating</b>			
311000000	Earmarked Funds	RP-22	2,273,742.00
320000000	Grants, Contribution for Specific Purposes	RP-24	133,621,196.00
340000000	Deposits Received	RP-27	20,817,458.00
350000000	Other Liabilities	RP-29	72,521,251.00
410000000	Fixed Assets	RP-31	0.00
460000000	Loans, Advances and Deposits	RP-41	239,082.00
<b>Grand Total</b>			<b>1,268,463,305.44</b>
<b>Payments</b>			
<b>Operating</b>			
210000000	Establishment Expenses	RP-10	44,869,165.00
220000000	Administrative Expenses	RP-11	13,701,981.00
230000000	Operations & Maintenance	RP-12	46,857,692.00
240000000	Interest & Finance Charges	RP-13	301,454.00
250000000	Programme Expenses	RP-14	37,633,973.00
251000000	Decentralised Plan Programme - Service Sector	RP-16	70,618,737.00
252000000	Decentralised Plan Programme - Infrastructure Sector	RP-46	111,917,276.00
253000000	Decentralised Plan Programme - Projects not included in Secto	RP-47	21,075,625.00
260000000	Revenue Grants, Contribution and Subsidies	RP-15	242,258.00
331000000	Unsecured Loans	RP-26	0.00
350000000	Other Liabilities	RP-29	92,563,414.00
420000000	Investments - General Fund	RP-34	60,000,000.00
431000000	Sundry Debtors (Receivables)	RP-37	108,581,274.00
<b>Non Operating</b>			
280000000	Prior Period Item	RP-19	21,206.00
311000000	Earmarked Funds	RP-22	27,066,822.00
320000000	Grants, Contribution for Specific Purposes	RP-24	41,950,791.00
330000000	Secured Loans	RP-25	5,823,121.00
340000000	Deposits Received	RP-27	1,764,370.00
350000000	Other Liabilities	RP-29	155,983,298.00
410000000	Fixed Assets	RP-31	74,226,279.00
412000000	Capital Work In Progress	RP-33	42,601,594.00
460000000	Loans, Advances and Deposits	RP-41	3,756,422.00
<b>Closing Balance</b>			
	Bank	RP-40(b)	303,449,302.44



**Kannur Municipal Corporation**  
**Income & Expenditure Statement**  
For the period from 01-April-2017 to 31-March-2018

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110000000	Tax Revenue	I-1	193,943,088.00
120000000	Assigned Revenues & Compensation	I-2	21,569.00
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140000000	Fees & User Charges	I-4(b)	42,954,972.00
150000000	Sale & Hire Charges	I-5(b)	21,445,466.00
160000000	Revenue Grants, Contributions & Subsidies	I-6	779,720,611.00
170000000	Income from Investments	I-7	7,170,885.00
171000000	Interest Earned	I-8	4,455,621.00
180000000	Other Income	I-9	980,591.00
<b>A</b>	<b>Total-Income</b>		<b>1,075,853,406.00</b>
<b>Expenditure</b>			
210000000	Establishment Expenses	I-10(b)	254,702,276.00
220000000	Administrative Expenses	I-11(b)	46,923,912.00
230000000	Operations & Maintenance	I-12(b)	52,291,992.00
240000000	Interest & Finance Charges	I-13	301,012.00
250000000	Programme Expenses	I-14	372,746,564.00
251000000	Decentralised Plan Programme - Service Sector	I-14	44,137,037.00
252000000	Decentralised Plan Programme - Infrastructure Sector	I-14	111,917,276.00
253000000	Decentralised Plan Programme - Projects not included in Sector Division	I-14	21,075,625.00
260000000	Revenue Grants, Contribution and Subsidies	I-15	299,528.00
<b>B</b>	<b>Total-Expenditure</b>		<b>904,395,222.00</b>
<b>C = A-B</b>	<b>Gross Surplus/Deficit of Income over Expenditure</b>		<b>171,458,184.00</b>
<b>D= 280000000</b>	Prior Period Item	I-18	(61,954.00)
<b>E = C-D</b>	<b>Gross Surplus/Deficit of Income over Expenditure after prior period items</b>		<b>171,520,138.00</b>
290000000	Transfer to Reserve Funds		
	Net Balance being surplus/deficit carried over to Balance sheet (Municipal Fund)		

Accounts Officer

Secretary

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**Kannur Corporation**  
**Receipt And Payment Statement**  
For the period from 01-April-2017 To 31-March-2018

<i>Code</i>	<i>Head Account</i>	<i>Schedule</i>	<i>Amount(Rs.)</i>
	Cash	RP-40(b)	3,457,251.00
<b>Grand Total</b>			<b>1,268,463,305.44</b>

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Accounts Officer

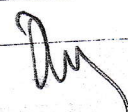
Secretary



**Kannur Municipal Corporation**  
**BALANCE SHEET**  
As on 31-March-2018

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No.	Description of Items	Schedule No	Amount
	<b>LIABILITIES</b>		
	Reserve & Surplus	B-1	584215598.74
00000	Municipal (General Funds)	B-2	1559735.00
00000	Earmarked Funds	B-3	259119513.00
00000	Reserves		844894346.74
	<b>Total Reserve &amp; Surplus</b>		
	Grants, Contributions for specific purposes	B-4	158386283.00
000000	Grants, Contribution for Specific Purposes		158386283.00
	<b>Total Grants, Contributions for specific purposes</b>		
	Loans	B-5	14567973.00
000000	Secured Loans	B-6	0.00
000000	Unsecured Loans		14567973.00
	<b>Total Loans</b>		
	Current Liabilities and Provisions	B-7	94467589.00
0000000	Deposits Received	B-8	28660.00
1000000	Deposits Works	B-9	91523618.69
0000000	Other Liabilities		18661985.69
	<b>Total Current Liabilities and Provisions</b>		1203868970.43
	<b>TOTAL LIABILITIES</b>		
	<b>ASSETS</b>		
	Fixed Assets	B-11	423214424.79
10000000	Fixed Assets	B-11	(43468256.55)
11000000	Accumulated Depreciation	B-11	118030562.00
12000000	Capital Work In Progress		497776990.24
	<b>Total Fixed Assets</b>		
	Investments	B-12	108747068.00
420000000	Investments - General Fund		108747068.00
	<b>Total Investments</b>		
	Current Assets, Loans and Advances	B-14	379593.00
430000000	Stock-in-hand	B-15	263144143.75
431000000	Sundry Debtors (Receivables)	B-21	(27430576.00)
432000000	Accumulated Provisions Against Debtors (Receivables)	B-17	30600003.44
450000000	Cash and Bank balance	B-18	36306437.00
460000000	Loans, Advances and Deposits		579906170.15
	<b>Total Current Assets, Loans and Advances</b>		
	Other Assets	B-19	17438730.00
470000000	Other Assets	B-20	0.00
480000000	Miscellaneous Expenditure to be written off		17438730.00
	<b>Total Miscellaneous Expenditure (To the Extent not written off)</b>		1203868970.43
	<b>TOTAL ASSETS</b>		



Accounts Officer

