

ANNEXURE-1

AUDIT CERTIFICATE

No.KSA-KNM/347 /CM2/2016

Kerala State Audit Department,

Municipal Audit,Kannur,

Phone:0497 2700581

E-mail:municipalauditkannur@gmail.com

Dated.28.07.2016

Certified that I have audited the Annual Financial Statement of Kannur Municipality in Kannur District for the year ended on 31.03.2015 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 Municipalities.

In my Opinion, the Financial Statements of Kannur Municipality for the year 2014-15 except the observations in My audit report properly presents the picture of income and expenditure.


DEPUTY DIRECTOR

KERALA STATE AUDIT DEPARTMENT

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KANNUR MUNICIPALITY

BALANCE SHEET

As on 31 March 2015

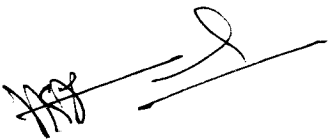
Code No	Description of items	Schedule No	Amount
	LIABILITIES		
	Reserve Surplus		
310000000	Municipal(General)Fund[code No 310]	B-1	124869167.37
311000000	Earmarked Funds	B-2	0.00
312000000	Reserves	B-3	97498557.00
	Total Reserve & Surplus		222367724.37
320000000	Grants, contributions for specific purposes	B-4	101945813.00
	Total Grants, Contributions for specific purposes		101945813.00
330000000	Loans Secured loans	B-5	12778318.00

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331000000	unsecured loans	B-6	0.00
	Total Loans		12778318.00
340000000	Current liabilities and provisions Deposit Received	B-7	27702777.00
350000000	Other Liabilities	B-9	39007303.92
	Total Current Liabilities and Provisions		66710080.92
	TOTAL LIABILITIES		403801936.29
	ASSETS		
410000000	Fixed Assets Fixed Assets	B-11	80132425.00
411000000	Accumulated Depreciation	B-11	(10856964.00)
412000000	Capital work in progress	B-11	60612544.00
	Total Fixed Asset		129888005.00
420000000	Investments Investments-General Fund	B-12	17465033.00
	Total Investments		17465033.00
430000000	Current Assets, Loans and Advances Stock-in-hand	B-14	691998.00

431000000	Sundry Debtors(Receivables)	B-15	115893649.04
432000000	Accumulated Provisions Against Debtors(Receivables)	B-21	(27430576.00)
450000000	Cash and Bank Balance	B-17	145544685.77
460000000	Loans, Advances and Deposits	B-18	4310405.48
	Total Current Assets, Loans and Advances		239010162.29
470000000	Other Assets Other Assets	B-19	17438736.00
	Total Other Assets		17438736.00
	TOTAL ASSETS		403801936.29

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Deputy Director
Municipal Audit, Kannur

അനുബന്ധം-2(2)**Receipt And Payment Statement**

KANNUR MUNICIPALITY

For the period from 01 April 2014 to 31 March 2015

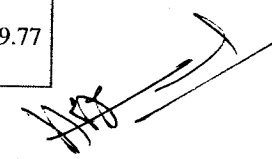
Code	Head of Account	Schedule	Amount(Rs)
	Opening Balance		
	Bank	RP-40(a)	118638365.77
	Cash	RP-40(a)	8700.00
	Receipts		
Operating 110000000	Tax Revenue	RP-1	35782794.00
120000000	Assigned Revenues & Compensation	RP-2	0.00
130000000	Rental income from Municipal Properties	RP-3	234078.00
140000000	Fees & User Charges	RP-4	40105242.00
150000000	Sale & Hire Charges	RP-5	2423803.00
160000000	Revenue Grants, Contributions & Subsidies	RP-6	34159505.00
170000000	Income from investments	RP-7	14640.00

171000000	Interest Earned	RP-8	963740.00
180000000	Other income	RP-9	2509637.00
350000000	Other Liabilities	RP-29	6225.00
431000000	Sundry Debtors(Receivables)	RP-37	109709434.00
Non Operating 311000000	Earmarked Funds	RP-22	86191.00
320000000	Grants, Contribution fro Specific Purposes	RP-24	149286417.00
330000000	Secured Loans	RP-25	10269554.00
340000000	Deposit Received	RP-27	11204535.00
350000000	Other Liabilities	RP-29	20926922.00
460000000	Loans,Advances and Deposits	RP-41	101277.00
Grand Total			536431059.77
Payments			
Operating 210000000	Establishment Expenses	RP-10	17332391.00
220000000	Administrative Expenses	RP-11	3238962.00
230000000	Operations & Maintenance	RP-12	8930021.00
240000000	Interest & Finance Charges	RP-13	1404479.00

250000000	Programme Expenses	RP-14	33437082.00
251000000	Decentralised plan Programme -Service Sector	RP-45	20170927.00
252000000	Decentralised Plan Programme-infrastructure Sector	RP-46	68181045.00
253000000	Decentralised Plan Programme-Projects not included in sector division	RP-47	680668.00
260000000	Revenue Grants, Contribution And Subsidies	RP-15	10699.00
350000000	Other Liabilities	RP-29	45785740.00
431000000	Sundry Debtors(Receivables)	RP-37	5385.00
Non operating 280000000	Prior period item	RP-19	37,100.00
311000000	Earmarked Funds	RP-22	25674793.00
312000000	Reserves	RP-23	168350.00
320000000	Grants,Contribution for specifit Purposes	RP-24	5426222.00
330000000	Secured Loans	RP-25	6500914.00
340000000	Deposits Received	RP-27	3112292.00
350000000	Other liabilities	RP-29	148403930.00
410000000	Fixed Assets	RP-31	4867.00

460000000	Loans,Advances and Deposits	RP-41	2380507.00
	Closing Balance		
	Bank	RP-40(b)	145544685.77
	Cash	RP-40(b)	0.00
	Grand Total		536431059.77

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Deputy Director
Municipal Audt,Kannur

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For the period from 01 April 2014 to 31 March 2015

Code	Head of Account	Schedule	Amount(Rs)
	Income		
110000000	Tax Revenue	1-1	100894298.00
120000000	Assigned Revenues & Compensation	1-2	
130000000	Rental income from Municipal Properties	1-3	19752892.00
140000000	Fees & User Charges	1-4(b)	42889272.00
150000000	Sale & Hire Charges	1-5(b)	4757577.00
160000000	Revenue Grants, Contributions & Subsidies	1-6	145291902.00
170000000	Income from investments	1-7	500184.00

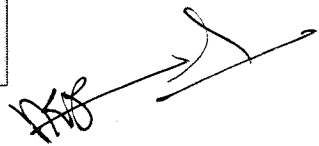
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171000000	Interest Earned	1-8	963740.00
180000000	Other income	1-9	2647412.00
A	Total Income		317697277.00
	Expenditure		
210000000	Establishment Expenses	1-10(b)	120936718.00
220000000	Administrative Expenses	1-11(b)	13534954.00
230000000	Operations & Maintenance	1-12(b)	59520500.00
240000000	Interest & Finance Charges	1-13	1404479.00
250000000	Programme Expenses	1-14	33437082.00
251000000	Decentralised plan Programme -Service Sector	1-14	11266460.00
252000000	Decentralised Plan Programme- infrastructure Sector	1-14	68824745.00
253000000	Decentralised Plan Programme- Projects not included in sector division	1-14	416172.00
260000000	Revenue Grants, Contribution And Subsidies	1-15	10699.00

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272000000	Depreciation	1-17(a)	6984338.00
B	Total Expenditure		316336147.00
C=A-B	Gross Surplus/Deficit of income over Expenditure		1361130.00
D=280000000	Prior Period Item	1-18	607995.00
E=C-D 290000000	Gross Surplus/Deficit of income over Expenditure after prior period items Transfer to Reserve Funds		753135.00
	Net Balance being surplus/deficit carried over to Balance sheet (Municipal Fund)		

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Deputy Director
Municipal Audit, Kannur.