

**Changanassery Municipality**  
**Receipt And Payment Statement**  
For the period from 01-April-2022 To 31-March-2023

Code	Head Account	Schedule	Amount(Rs.)
<b>Opening Balance</b>			
	Bank	RP-40(a)	61,314,142.00
	Cash	RP-40(a)	807,630.00
<b>Receipts</b>			
<b>Operating</b>			
110000000	Tax Revenue	RP-1	13,659,111.00
120000000	Assigned Revenues & Compensation	RP-2	0.00
130000000	Rental Income from Municipal Properties	RP-3	506,000.00
140000000	Fees & User Charges	RP-4	16,102,819.00
150000000	Sale & Hire Charges	RP-5	329,710.00
160000000	Revenue Grants, Contributions & Subsidies	RP-6	114,071,612.00
171000000	Interest Earned	RP-8	252,930.00
180000000	Other Income	RP-9	52,598.00
431000000	Sundry Debtors (Receivables)	RP-37	66,449,963.00
<b>Non Operating</b>			
312000000	Reserves	RP-23	860.00
320000000	Grants, Contribution for Specific Purposes	RP-24	41,103,505.00
340000000	Deposits Received	RP-27	8,047,174.00
350000000	Other Liabilities	RP-29	23,318,837.00
460000000	Loans, Advances and Deposits	RP-41	2,548.00
<b>Grand Total</b>			<b>346,019,439.00</b>
<b>Payments</b>			
<b>Operating</b>			
210000000	Establishment Expenses	RP-10	17,836,978.00
220000000	Administrative Expenses	RP-11	2,251,428.00
230000000	Operations & Maintenance	RP-12	6,472,490.00
240000000	Interest & Finance Charges	RP-13	3,084.00
250000000	Programme Expenses	RP-14	28,566,560.00
251000000	Decentralised Plan Programme - Service Sector	RP-45	37,936,955.00
252000000	Decentralised Plan Programme - Infrastructure Sector	RP-46	49,198,160.00
253000000	Decentralised Plan Programme - Projects not included in Secto	RP-47	3,850,691.00
260000000	Revenue Grants, Contribution and Subsidies	RP-15	255,000.00
350000000	Other Liabilities	RP-29	51,668,557.00
431000000	Sundry Debtors (Receivables)	RP-37	8,231,720.00
<b>Non Operating</b>			
280000000	Prior Period Item	RP-19	150,514.00
311000000	Earmarked Funds	RP-22	19,763,581.00
320000000	Grants, Contribution for Specific Purposes	RP-24	118,000.00
340000000	Deposits Received	RP-27	2,576,900.00
350000000	Other Liabilities	RP-29	52,661,179.00
410000000	Fixed Assets	RP-31	9,793,681.00
412000000	Capital Work In Progress	RP-33	741,495.00
460000000	Loans, Advances and Deposits	RP-41	584,500.00
<b>Closing Balance</b>			
	Bank	RP-40(b)	52,218,839.00
	Cash	RP-40(b)	1,139,127.00
<b>Grand Total</b>			<b>346,019,439.00</b>





**Changanassery Municipality**  
**Receipt And Payment Statement Schedules**  
**For the period from 01-April-2022 To 31-March-2023**

**RP-40(a) Bank**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
450210100	SBI SB COLLEGE 67300924297(OWN FUND)	19,517.00
450210200	SBT D&O	0.00
450210300	SBI Own Fund(MAIN)	13,849,215.00
450210400	SBT- SB college(ONLINE Remittance )	19,418.00
450210500	SBI (Prop tax drct remittance)	2,253,442.00
450210600	Nationalised Banks - Municipal Fund _6	0.00
450210700	Nationalised Banks - Municipal Fund _7	0.00
450210800	SOUTH INDIAN BANK PROF TAX	26,667.00
450230100	District Cooperative Bank	860.00
450250100	Treasury MF A/C I(closed)	0.00
450250101	STSB-4(TSB-ownfund)	0.00
450250301	Treasury Account - COVID(SDTSB1335)	0.00
450250400	LGTSB-799013000000584(Own Fund)	1,728,321.00
450410100	CANARA BANK(IHSDP)	105,977.00
450410200	Indian Bank(UIDSSMT)	410,051.00
450410300	INDIAN OVERSEAS BANK(IHSDP)	710,548.00
450410400	Union Bank ( UIDSSMT Water Supply)	3,681.00
450410500	SBT (AYYANKALI SCHEME)	0.00
450410600	UCO Bank(ICDS)	1,748,483.00
450410700	SBT tender a/c	299,219.00
450410800	UNION BANK(UIDSSMT-water supply)	2,059,559.00
450410900	INDIAN OVERSEAS BANK(CREMATORIUM FD)	2,002,994.00
450420100	UCO BANK-AYYANKALI	53,444.00
450420200	ICICI BANK (SBM-IHHL Toilet)	2,500,402.00
450420300	kerala gramin bankPMAY	11,189,123.00
450420400	Syndicate Bank-NULM	0.00
450420500	Syndicate Bank-SJSRY	0.00
450430100	Vazhappally Service Cooperative Bank EMS-SC	1,015,977.00
450430200	Vazhappally Service Co-operative BankEMS-General	265,481.00
450450100	TPA 169(PENSION)	0.00
450450200	TPA 175 (PF)	0.00
450610100	ICICI BANK 15TH CFC	21,038,360.00
450610110	Indian Bank (MPLAD)	13,403.00
450650100	MF/MCF II (a) Development Fund (GENERAL)	0.00
450650101	MF/MCF II (b) Development Fund (SCP)	0.00
450650200	Treasury MF A/C III Maintenance Fund	0.00
450650300	MFA -IV	0.00
450650400	MFA - V	0.00
450650500	Treasury-Grant Funds _5	0.00
450650600	2235-02-192-50 (NP)	0.00
450650700	Treasury-Grant Funds _7	0.00
		<b>61,314,142.00</b>

**RP-40(a) Cash**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
450100100	Cash	807,630.00
		<b>807,630.00</b>

**RP-1 Tax Revenue**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
110100100	Profession Tax - Institutions / Professionals/Traders	1,250.00
110100200	Profession Tax - Employees	10,416,254.00
110110100	Advertisement Tax	1,785.00

**Changanassery Municipality**  
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110160100	Entertainment Tax	3,239,672.00
110809900	Other Taxes	150.00
		<b>13,659,111.00</b>

**RP-2 Assigned Revenues & Compensation**

Code	Head Of Account	Amount
120109900	Others	0.00
		<b>0.00</b>

**RP-3 Rental Income from Municipal Properties**

Code	Head Of Account	Amount
130100200	Rent from Town Hall	475,000.00
130100300	Rent from Stadium	26,000.00
130400100	Rent from Lease of Lands	5,000.00
		<b>506,000.00</b>

**RP-4 Fees & User Charges**

Code	Head Of Account	Amount
140100100	Private Hospital & Paramedical Institutions Registration Fee	9,730.00
140100200	Tutorial College Registration Fee	3,700.00
140110300	License Fees under P.P.R ACT	7,038.00
140110400	License Fees under Cinema Regulation Act	5,000.00
140119900	Other Licensing Fees	16,450.00
140120100	Fees for Construction of Buildings	66,245.00
140120200	Fees for Installation of Machinery	10,050.00
140129900	Other Fees for Grant of Permit	982,514.00
140130100	Fees for Birth & Death Certificate	11,075.00
140130200	Fees for Delayed Registration - Birth & DeathCertificate	433.00
140130300	Fees for Marriage Certificate	43,190.00
140130400	Fees for Ownership Certificate	22,661.00
140139900	Fees for Other Certificates or Extracts	3,858.00
140200100	Penalties	20,090.00
140200200	Penal Interest	1,166,819.00
140200300	Fines	704,606.00
140200500	Fines imposed by Municipal and other laws	3,000.00
140400200	Notice Fees	1,140.00
140400400	Ownership Change Fees	174,945.00
140400500	License Change Fees	222,190.00
140400900	Search Fees	6,113.00
140409900	Other Fees	1,547,610.00
140501000	Market Fees	707,300.00
140501100	Bus Stand Fees	1,597,597.00
140501400	Receipts on account of cost of services rendered	-39.00
140501600	Receipts from Libraries	6,970.00
140502000	Crematorium Fees	76,000.00
140509900	Other User Charges	191,000.00
140600100	Entry Fees	85,020.00
140700100	Road Cutting Charges	7,300,859.00
140900200	Remission and Refund - User Charges	1,109,655.00
		<b>16,102,819.00</b>

**RP-5 Sale & Hire Charges**

Code	Head Of Account	Amount
150109900	Sale of Other Products	12,750.00
150110101	Sale of Tender Forms	4,965.00
150110102	Sales of Forms (Others)	146,210.00



**Changanassery Municipality**  
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150120200	Sale of Scrap	165,525.00
150300100	Miscellaneous Sales	260.00
		<b>329,710.00</b>

**RP-6 Revenue Grants, Contributions & Subsidies**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
160100101	Development Fund - General	21,680,992.00
160100102	Development Fund - Special Component Plan	13,198,042.00
160100104	Development Fund - Central Finance Commission Grant	1,030,545.00
160100108	Development Fund - CFC- Performance Grant	1,209,901.00
160100401	Maintenance Fund - Road Assets	38,569,220.00
160100402	Maintenance Fund - Non-Road Assets	14,835,218.00
160100500	General Purpose Fund	23,523,000.00
160100900	Grant under IHSDP	4,454.00
160101200	Library Grant	19,550.00
160101400	Flood Relief Grant	260.00
160300206	Beneficiary Contribution	430.00
		<b>114,071,612.00</b>

**RP-8 Interest Earned**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
171100100	Interest from Bank Accounts	252,930.00
		<b>252,930.00</b>

**RP-9 Other Income**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
180400100	Recovery from Employees	2,017.00
180809900	Miscellaneous Receipts	35,581.00
180900200	Contribution from other Funds	15,000.00
		<b>52,598.00</b>

**RP-37 Sundry Debtors (Receivables)**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
431100100	Receivables for Property Taxes (Current)	33,138,114.00
431100200	Receivables for Property Taxes (Arrears)	11,163,450.00
431190101	Receivables for Profession Tax - Institutions/Professionals/Traders (Current)	3,246,505.00
431190102	Receivables for Profession Tax - Institutions/Professionals/Traders (Arrears)	365,120.00
431300201	Receivable for License Fees (Current)	52,050.00
431300202	Receivable for License Fees (Arrears)	54,290.00
431400101	Rent receivable from Civic Amenities (Current)	12,034,431.00
431400102	Rent receivable from Civic Amenities (Arrears)	1,808,188.00
431400107	Rent receivable from Lease on Lands (Current)	18,252.00
431400108	Rent receivable from Lease on Lands (Arrears)	1,580.00
431800110	Receivables for Service Cess (Current)	3,327,990.00
431800120	Receivables for Service Cess (Arrears)	1,067,081.00
431800130	Receivables for Surcharge on Property Tax (Current)	112,476.00
431800140	Receivables for Surcharge on Property Tax (Arrears)	38,177.00
431800160	Receivables for Service Charge on Central Govt Buildings(Arrear)	251.00
431800601	Rent Receivables from Buildings(Current)	22,008.00
		<b>66,449,963.00</b>

**RP-23 Reserves**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
312100100	Beneficiary Contribution (Utilised)	860.00
		<b>860.00</b>



**Changanassery Municipality**  
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**RP-24 Grants, Contribution for Specific Purposes**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
320100100	Grants, Contribution for Specific Purposes - Central Government	5,557,707.00
320200111	Development Fund - CFC Grant Tied	10,837,500.00
320200112	Development Fund - CFC Grant UnTied	7,810,989.00
320200205	Fund for Transferred Institutions - Social Welfare-Capital	1,861,687.00
320200206	Fund for Transferred Institutions - Health - Capital	316,792.00
320200207	Fund for Transferred Institutions - Ayurveda - Capital	450,000.00
320200299	Fund for Transferred Institutions - Others/Miscellaneous - Capital	13,558,496.00
320200500	Capital Grant under UIDSMT	14,752.00
320300100	Other Government Agencies	4,984.00
320801000	Beneficiary Contribution	690,598.00
		<b>41,103,505.00</b>

**RP-27 Deposits Received**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
340100100	Earnest Money Deposit	1,000.00
340200100	Rent Deposit	1,054,000.00
340200200	Auction Deposit	6,750,574.00
340200600	Election Deposit(Candidate)	12,000.00
340800100	Deposit Received From Others	229,600.00
		<b>8,047,174.00</b>

**RP-29 Other Liabilities**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
350110400	Provident Fund Payable	12,500,000.00
350110500	Pension and Gratuity Payable	5,495,605.00
350200131	Recoveries Payable-Medisep -Regular	1,000.00
350300100	Library Cess Payable	2,226,013.00
350300700	Goods And Service Tax - CGST	1,510,216.00
350300800	Goods And Service Tax - SGST	1,512,843.00
350300820	Flood Cess Payable	8,508.00
350309900	Others payable	37,500.00
350400401	Refund Payable - Rent from Civic Amenities	500.00
350410101	Advance Collection of Revenues - Property Tax	1,202.00
350410102	Advance Collection of Revenues - Profession Tax	450.00
350410301	Advance Collection of Revenues - License Fees	25,000.00
		<b>23,318,837.00</b>

**RP-41 Loans, Advances and Deposits**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
460100700	Miscellaneous Advance	1,829.00
460109900	Other Loans and advances to Employees	559.00
460509901	Other Advances - Municipal Funds	160.00
		<b>2,548.00</b>

**RP-10 Establishment Expenses**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
210100102	Salaries - Municipal Engineer	8,568,210.00
210100104	Salaries - Permanent Staff	597,747.00
210100105	Salaries - Temporary Staff	83,965.00
210100106	Salaries - Contingent Staff	1,713,367.00
210100200	Wages	1,268,160.00
210100300	Bonus	1,250.00



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210200101	Travelling Allowances - Secretary	3,616.00
210200104	Travelling Allowances - Permanent Staff	17,630.00
210200201	Other allowances - Secretary	1,330.00
210200204	Other allowances - Permanent Staff	241,618.00
210200206	Other allowances - Contingent Staff	166,250.00
210200301	Monthly Honorarium and Sitting Allowance - Chairperson	13,750.00
210200304	Monthly Honorarium and Sitting Allowance -Councillors	4,470,100.00
210200402	Training Expenses	15,847.00
210200499	Other Benefits and Allowances	170,840.00
210300500	Contributory Pension Fund	374,794.00
210500100	Remuneration	128,504.00
		<b>17,836,978.00</b>

**RP-11 Administrative Expenses**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
220100201	Land Revenue	825.00
220110100	Office Electricity Expenses	48,737.00
220110200	Water Charges	6,336.00
220120100	Telephone Expenses	67,540.00
220120200	Postage Expenses	67,438.00
220129900	Miscellaneous Communication Expenses	2,750.00
220200100	Books & Periodicals	116,800.00
220210100	Printing & Stationery	631,466.00
220400100	insurance	118,343.00
220510100	Law Charges	95,500.00
220520100	Professional & Other Fees	86,960.00
220600100	Newspaper Advertisement Charges	185,955.00
220610100	Membership & Subscriptions	43,945.00
220800200	Festival Expenses	66,421.00
220809900	Miscellaneous Administration Expenses	712,412.00
		<b>2,251,428.00</b>

**RP-12 Operations & Maintenance**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
230100100	Electricity Charges	1,471,531.00
230100101	Electricity Charges for Street Lights	1,164,721.00
230100200	Diesel, Petrol & Gas	666,848.00
230400100	Vehicle Hire Charges	17,300.00
230500100	Repairs & Maintenance - Road and Pavements	263,491.00
230500300	Repairs & Maintenance - Water Supply	720,000.00
230500400	Repairs & Maintenance - Drainage	475,218.00
230500600	Repairs & Maintenance - Street Lights	442,678.00
230509900	Repairs & Maintenance - Other Infrastructure Assets	16,972.00
230510300	Repairs & Maintenance - Schools	509,300.00
230511100	Repairs & Maintenance - Public Toilets	9,086.00
230520100	Repairs & Maintenance - Buildings	11,686.00
230530100	Repairs & Maintenance - Vehicles	112,929.00
230590100	Repairs & Maintenance - Machinery	542,067.00
230590900	Other Repairs & Maintenance	18,300.00
230800300	Expenses for Burying Unclaimed Dead bodies	1,150.00
230800400	Expenses relating to collection of Taxes	2,000.00
230800601	Expenses Related to Pandemic/Epidemic Control	27,213.00
		<b>6,472,490.00</b>

**RP-13 Interest & Finance Charges**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
240700100	Bank Charges	3,084.00



**Changanassery Municipality**  
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**3,084.00**

**RP-14 Programme Expenses**

Code	Head Of Account	Amount
250100100	Election Expenses	2,864.00
250400104	Production of organic manure	116,405.00
250400202	Increase the production of milk	100,000.00
250400204	Running of veterinary hospitals	513,868.00
250400209	Control of animal origin disease	209,390.00
250400210	Running of veterinary poly-clinics and Regional Artificial Insemination C	138,548.00
250400600	Development Fund Programmes - Small Scale Industry	37,125.00
250400700	Development Fund Programmes - Housing	7,830,000.00
250400702	Implementing housing programmes	13,237,513.00
250400800	Development Fund Programmes - Water Supply	178,000.00
250400801	Maintain water supply schemes within the respective Municipal area	135,000.00
250401001	Run the Government pre-primary schools, primary schools and High sch	199,680.00
250401200	Development Fund Programmes - Public Health & Sanitation	142,000.00
250401201	Run Dispensaries, Primary Health Centres and subcentres under all syst.	17,000.00
250401205	Implement sanitation programmes	704,333.00
250401301	Run Anganwadis	20,495.00
250401402	Implement self employment and group employmentschemes for the po	117,035.00
250401405	Provide basic facilities for self-employment schemes	316,792.00
250401504	Provide financial assistance for the Scheduled Caste/Scheduled Tribe St	860,000.00
250500501	Scholarships for handicapped children	1,774,400.00
250500503	Financial help to widows towards marriage expenses of daughters	105,000.00
250500601	Allopathy	1,643,152.00
250501609	Wells and water supply	173,000.00
250600400	Programmes/Expenditures of Transferred Functions/Schemes - Unempl	-5,040.00
		<b>28,566,560.00</b>

**RP-45 Decentralised Plan Programme - Service Sector**

Code	Head Of Account	Amount
251011501	Literacy Equivalence Examination - General	62,300.00
251101001	Arts and Culture-General	274,984.00
251101301	Education-Related Activities - General	500,000.00
251101302	Education-Related Activities - SCP	1,764,605.00
251101901	Arts,Culture,Sports and Youth Welfare-Promotion- General	49,998.00
251200301	Health related Programs -General	2,638,457.00
251200801	Drinking Water - Individual - General	10,000,000.00
251200901	Sanitation & Waste Management - Individual - General	566,018.00
251201201	Taluk Hospitals Allopathy - General	1,175,609.00
251201401	Ayurveda Dispensary - General	2,200,000.00
251201501	Ayurveda Hospital - General	204,939.00
251201801	Homeo Dispensary- General	341,036.00
251201901	Homeo Hospital- General	20,000.00
251202501	Drinking Water - Public - General	1,165,015.00
251202502	Drinking Water - Public - SCP	137,200.00
251202601	Sanitation & Waste Management - Public - General	5,533,179.00
251202701	Crematorium - General	53,373.00
251300101	Housing & House Electrification - Individual - General	2,175,000.00
251300102	Housing & House Electrification - Individual - SCP	375,000.00
251300501	Welfare of the Aged - General	1,500,000.00
251300601	Welfare Programs for Physically/ Mentally Challenged-General	431,900.00
251400102	Women Welfare - SCP	75,000.00
251410101	Anganwadi Nutrition - General	3,869,038.00
251420101	Anganwadi Infrastructure - General	113,041.00
251630102	Electricity Line Extension - SCP	0.00



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251640101	Tourism Infrastructure - General	421,339.00
251650101	Local Government Service Delivery Improvement - General	129,329.00
251650201	Transferred Institution Service Delivery Improvement - General	2,160,595.00
		<b>37,936,955.00</b>

**RP-46 Decentralised Plan Programme - Infrastructure Sector**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
252100101	Street Lights -General	2,674,786.00
252200101	Roads-General	38,595,110.00
252200102	Roads-SCP	2,414,067.00
252200202	Lanes -SCP	589,461.00
252300101	Public Buildings - Local Government Office Building -General	502,425.00
252300201	Public Buildings - Other Buildings - General	3,210,742.00
252310201	Other Constructions - Side Walls - General	911,569.00
252310202	Other Constructions - Side Walls - SCP	300,000.00
		<b>49,198,160.00</b>

**RP-47 Decentralised Plan Programme - Projects not included in Sector Division**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
253100101	Agriculture and Related Sectors - Paddy - General	1,531,163.00
253100901	Agriculture and Related Sectors - Coconut - General	35,250.00
253101301	Agriculture and Related Sectors -Tuber Crops - General	225,000.00
253101901	Agriculture and Related Sectors -Pepper- General	150,000.00
253103101	Animal Husbandry -Cow- General	765,000.00
253103201	Animal Husbandry -Goat- General	291,750.00
253103202	Animal Husbandry -Goat - SCP	105,000.00
253103501	Animal Husbandry -Poultry- General	60,000.00
253103502	Animal Husbandry -Poultry - SCP	30,000.00
253104601	Dairy Development -Storage and Marketing- General	200,000.00
253105201	Inland -Pisciculture- General	39,975.00
253300101	Small scale industries and Micro enterprises -General	50,000.00
253300801	Other Industries-General	99,998.00
253301501	Service Enterprises - General	267,555.00
		<b>3,850,691.00</b>

**RP-15 Revenue Grants, Contribution and Subsidies**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
260200200	Contribution to other Funds	255,000.00
		<b>255,000.00</b>

**RP-29 Other Liabilities**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
350110200	Net Salary Payable	50,444,676.00
350110800	Leave Salary Payable	1,223,881.00
		<b>51,668,557.00</b>

**RP-37 Sundry Debtors (Receivables)**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
431400102	Rent receivable from Civic Amenities (Arrears)	20,740.00
431600100	Receivables from Government (redemption amount)	8,210,980.00
		<b>8,231,720.00</b>

**RP-19 Prior Period Item**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
280800500	Prior Period - Programme Expenses	150,514.00



**Changanassery Municipality**  
**Receipt And Payment Statement Schedules**  
For the period from 01-April-2022 To 31-March-2023

	<b>150,514.00</b>
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**RP-22 Earmarked Funds**

Code	Head Of Account	Amount
311700100	Pension Fund for Contingent Staff	19,763,581.00
		<b>19,763,581.00</b>

**RP-24 Grants, Contribution for Specific Purposes**

Code	Head Of Account	Amount
320801000	Beneficiary Contribution	118,000.00
		<b>118,000.00</b>

**RP-27 Deposits Received**

Code	Head Of Account	Amount
340100101	Contractor's Earnest Money Deposit - Municipal Fund	51,500.00
340100105	Supplier's Earnest Money Deposit - Municipal Fund	12,500.00
340100201	Contractor's Security Deposit - Municipal Fund	275,000.00
340100301	Contractor's Retention Money - Municipal Fund	78,597.00
340200100	Rent Deposit	2,111,503.00
340200200	Auction Deposit	26,800.00
340200600	Election Deposit(Candidate)	8,000.00
340800100	Deposit Received From Others	13,000.00
		<b>2,576,900.00</b>

**RP-29 Other Liabilities**

Code	Head Of Account	Amount
350100101	Suppliers Control Account - Municipal Fund	480,933.00
350100301	Contractors Control Account - Municipal Fund	8,710,486.00
350110400	Provident Fund Payable	10,384,226.00
350110500	Pension and Gratuity Payable	17,614,915.00
350110601	Employers Liabilities - Contributory Pension	811,241.00
350110602	Employers Liabilities - EPF	74,324.00
350200101	Recoveries Payable - Subscription to Provident Fund for Regular employ	7,539,026.00
350200103	Recoveries Payable - Loan Recovery	51,500.00
350200104	Recoveries Payable - Insurance Premium	515,042.00
350200106	Recoveries Payable - Co-operative Recovery	453,600.00
350200107	Recoveries Payable - KSFE Recovery	276,000.00
350200108	Recoveries Payable - Dues to other LSGIs	8,000.00
350200109	Recoveries Payable - Income Tax Deducted at Source-Salaries	93,000.00
350200116	State Life Insurance/ Arrear of SLI	426,595.00
350200117	Group Saving Life Insurance/Arrear of GSLI	140.00
350200118	Group Insurance/ Arrear of GIS	420,900.00
350200129	Recoveries Payable - Contributory Pension	1,186,035.00
350200130	Recoveries Payable - EPF	65,698.00
350200131	Recoveries Payable-Medisep -Regular	250,000.00
350200132	Recoveries Payable-Medisep -Pensioner	291,500.00
350200201	Recoveries Payable - Income Tax Deducted at Source-Municipal Fund	343,124.00
350200214	Recoveries Payable - Kerala Construction Workers Welfare Fund - Munic	16,479.00
350300700	Goods And Service Tax - CGST	1,305,369.00
350300800	Goods And Service Tax - SGST	1,305,370.00
350300820	Flood Cess Payable	176.00
350309900	Others payable	37,500.00
		<b>52,661,179.00</b>

**RP-31 Fixed Assets**

Code	Head Of Account	Amount
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**Changanassery Municipality**  
**Receipt And Payment Statement Schedules**  
For the period from 01-April-2022 To 31-March-2023

410100100	Land - Municipality	5,000,000.00
410200108	School Buildings	0.00
410300200	Black Topped Roads	311,286.00
410300500	Culverts	576,680.00
410330100	Lamp Posts	375,940.00
410600102	Computers, Printers & Peripherals	99,459.00
410600200	Office & Other Equipments - Transferred Institutions	1,313,133.00
410700152	Fittings & Electrical Appliances - Electrical Fittings	1,632,000.00
410700200	Furniture, Fixtures, Fittings & Electrical Appliances-Transferred Institut	299,000.00
410800100	Other Fixed Assets - Municipality	27,980.00
410800200	Other Fixed Assets - Transferred Institutions	158,203.00
		<b>9,793,681.00</b>

**RP-33 Capital Work In Progress**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
412100100	Capital Work In Progress - Development Fund	741,495.00
		<b>741,495.00</b>

**RP-41 Loans, Advances and Deposits**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
460100400	Festival Advance to Employees	4,000.00
460100500	Standing Advance	5,000.00
460100700	Miscellaneous Advance	575,500.00
		<b>584,500.00</b>

**RP-40(b) Bank**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
450210100	SBI SB COLLEGE 67300924297(OWN FUND)	19,517.00
450210200	SBT D&O	0.00
450210300	SBI Own Fund(MAIN)	4,130,644.00
450210400	SBT- SB college(ONLINE Remittance )	1,862,982.00
450210500	SBI (Prop tax drct remittance)	7,055,483.00
450210600	Nationalised Banks - Municipal Fund _6	0.00
450210700	Nationalised Banks - Municipal Fund _7	0.00
450210800	SOUTH INDIAN BANK PROF TAX	1,951,185.00
450230100	District Cooperative Bank	860.00
450250100	Treasury MF A/C I(closed)	0.00
450250101	STSB-4(TSB-ownfund)	0.00
450250301	Treasury Account - COVID(SDTSB1335)	0.00
450250400	LGTSB-799013000000584(Own Fund)	0.00
450410100	CANARA BANK(IHSDP)	112,870.00
450410110	INDIAN BANK -URBAN HEALTH & WELLNESS	13,558,496.00
450410200	Indian Bank(UIDSSMT)	421,444.00
450410300	INDIAN OVERSEAS BANK(IHSDP)	579,366.00
450410400	Union Bank ( UIDSSMT Water Supply)	3,707.00
450410500	SBT (AYYANKALI SCHEME)	0.00
450410600	UCO Bank(ICDS)	2,579,610.00
450410700	SBT tender a/c	299,219.00
450410800	UNION BANK(UIDSSMT-water supply)	2,074,285.00
450410900	INDIAN OVERSEAS BANK(CREMATORIUM FD)	2,058,911.00
450420100	UCO BANK-AYYANKALI	855.00
450420200	ICICI BANK (SBM-IHHL Toilet)	2,403,381.00
450420300	kerala gramin bankPMAY	3,437,521.00
450420400	Syndicate Bank-NULM	0.00
450420500	Syndicate Bank-SJSRY	0.00
450420600	ICICI - PMAY-PFMS	0.00



**Changanassery Municipality**  
**Receipt And Payment Statement Schedules**  
For the period from 01-April-2022 To 31-March-2023

450430100	Vazhapally Service Cooperative Bank EMS-5C	1,057,079.00
450430200	Vazhapally Service Co-operative BankEMS-General	276,221.00
450450100	TPA 169(PENSION)	0.00
450450200	TPA 175 (PF)	2,115,774.00
450610100	ICICI BANK 15TH CFC	6,205,655.00
450610110	Indian Bank (MPLAD)	13,774.00
450650100	MF/MCF II (a) Development Fund (GENERAL)	0.00
450650101	MF/MCF II (b) Development Fund (SCP)	0.00
450650200	Treasury MF A/C III Maintenance Fund	0.00
450650300	MFA -IV	0.00
450650400	MFA - V	0.00
450650500	Treasury-Grant Funds _5	0.00
450650600	2235-02-192-50 (NP)	0.00
450650700	Treasury-Grant Funds _7	0.00
		<b>52,218,839.00</b>

**RP-40(b) Cash**

<i>Code</i>	<i>Head Of Account</i>	<i>Amount</i>
450100100	Cash	1,139,127.00
		<b>1,139,127.00</b>

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Accounts Officer

  
Secretary





**Changanassery Municipality**  
**Income & Expenditure Statement**  
For the period from 01-April-2022 to 31-March-2023

27/05/2024

Code	Head Of Account	Schedule	Amount(Rs.)
<b>Income</b>			
110000000	Tax Revenue	I-1	65,794,361.00
120000000	Assigned Revenues & Compensation	I-2	
130000000	Rental Income from Municipal Properties	I-3	14,306,000.00
140000000	Fees & User Charges	I-4(b)	19,602,819.00
150000000	Sale & Hire Charges	I-5(b)	329,710.00
160000000	Revenue Grants, Contributions & Subsidies	I-6	244,382,683.00
171000000	Interest Earned	I-8	214,393.00
180000000	Other Income	I-9	7,598,278.00
<b>A</b>	<b>Total-Income</b>		<b>352,228,244.00</b>
<b>Expenditure</b>			
210000000	Establishment Expenses	I-10(b)	127,998,327.00
220000000	Administrative Expenses	I-11(b)	11,960,239.00
230000000	Operations & Maintenance	I-12(b)	7,189,848.00
240000000	Interest & Finance Charges	I-13	3,084.00
250000000	Programme Expenses	I-14	104,880,980.00
251000000	Decentralised Plan Programme - Service Sector	I-14	31,191,313.00
252000000	Decentralised Plan Programme - Infrastructure Sector	I-14	48,346,194.00
253000000	Decentralised Plan Programme - Projects not included in Sector Division	I-14	3,433,138.00
260000000	Revenue Grants, Contribution and Subsidies	I-15	255,000.00
272000000	Depreciation	I-17(a)	9,719,382.00
<b>B</b>	<b>Total-Expenditure</b>		<b>344,977,505.00</b>
<b>C = A-B</b>	<i>Gross Surplus/Deficit of Income over Expenditure</i>		<b>7,250,739.00</b>
<b>D= 280000000</b>	Prior Period Item	I-18	(4,614.00)
<b>E = C-D</b>	<i>Gross Surplus/Deficit of Income over Expenditure after prior period items</i>		<b>7,255,353.00</b>
290000000	Transfer to Reserve Funds		
	<i>Net Balance being surplus/deficit carried over to Balance sheet (Municipal Fund)</i>		<b>7,255,353.00</b>

Accounts Officer

Secretary

Software Support: Information Kerala Mission





## Changanassery 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)	43,250,000.00	
110010200	Service Cess u/s 26	4,325,000.00	
110100100	Profession Tax - Institutions / Professionals/Traders	4,156,250.00	
110100200	Profession Tax - Employees	10,821,504.00	
110110100	Advertisement Tax	1,785.00	
110160100	Entertainment Tax	3,239,672.00	
110809900	Other Taxes	150.00	
	<b>Total Tax Revenue</b>	<b>65,794,361.00</b>	

#### Schedule: I-2 Assigned Revenues & Compensation[Code No 120]

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	<b>Total Assigned Revenues &amp; Compensation</b>		

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

Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
130100200	Rent from Town Hall	475,000.00	
130100300	Rent from Stadium	26,000.00	
130109900	Rent from Other Civic Amenities	13,550,000.00	
130400100	Rent from Lease of Lands	255,000.00	
	<b>Total Rental Income from Muncipal Poperties</b>	<b>14,306,000.00</b>	

#### 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	9,730.00	
140100200	Tutorial College Registration Fee	3,700.00	
140110100	License Fees for Dangerous & Offensive Trades	3,500,000.00	
140110300	License Fees under P.P.R ACT	7,038.00	
140110400	License Fees under Cinema Regulation Act	5,000.00	
140119900	Other Licensing Fees	16,450.00	
140120100	Fees for Construction of Buildings	66,245.00	
140120200	Fees for Installation of Machinery	10,050.00	
140129900	Other Fees for Grant of Permit	982,514.00	
140130100	Fees for Birth & Death Certificate	11,075.00	
140130200	Fees for Delayed Registration - Birth & DeathCertificate	433.00	
140130300	Fees for Marriage Certificate	43,190.00	
140130400	Fees for Ownership Certificate	22,661.00	
140139900	Fees for Other Certificates or Extracts	3,858.00	
140200100	Penalties	20,090.00	
140200200	Penal Interest	1,166,819.00	
140200300	Fines	704,606.00	
140200500	Fines imposed by Municipal and other laws	3,000.00	
140400200	Notice Fees	1,140.00	
140400400	Ownership Change Fees	174,945.00	
140400500	License Change Fees	222,190.00	



140400900	Search Fees	6,113.00	
140409900	Other Fees	1,547,610.00	
140501000	Market Fees	707,300.00	
140501100	Bus Stand Fees	1,597,597.00	
140501400	Receipts on account of cost of services rendered	(39.00)	
140501600	Receipts from Libraries	6,970.00	
140502000	Crematorium Fees	76,000.00	
140509900	Other User Charges	191,000.00	
140600100	Entry Fees	85,020.00	
140700100	Road Cutting Charges	7,300,859.00	
140900200	Remission and Refund - User Charges	1,109,655.00	
	<b>Total Fees &amp; User Charges-Income Head wise</b>	<b>19,602,819.00</b>	

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount (Rs.)</i>	<i>Previous Year Amount (Rs.)</i>
150109900	Sale of Other Products	12,750.00	
150110101	Sale of Tender Forms	4,965.00	
150110102	Sales of Forms (Others)	146,210.00	
150120200	Sale of Scrap	165,525.00	
150300100	Miscellaneous Sales	260.00	
	<b>Total Sale &amp; Hire Charges-Income Head -wise</b>	<b>329,710.00</b>	

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount (Rs.)</i>	<i>Previous Year Amount (Rs.)</i>
160100101	Development Fund - General	17,931,575.00	
160100102	Development Fund - Special Component Plan	13,158,815.00	
160100104	Development Fund - Central Finance Commission Grant	1,030,545.00	
160100108	Development Fund - CFC- Performance Grant	1,209,901.00	
160100302	Fund for Transferred Functions/ Schemes - Pension for Agricultural Workers/ Labourers	2,280,000.00	
160100304	Fund for Transferred Functions/ Schemes - Unemployment Allowance Scheme	54,660.00	
160100305	Fund for Transferred Functions/ Schemes - Widow Pension	17,249,700.00	
160100306	Fund for Transferred Functions/ Schemes - Pension for Unmarried women aged above 50	658,000.00	
160100307	Fund for Transferred Functions/ Schemes - Pension for Physically Handicapped/Disabled/Mentally Retard	4,697,200.00	
160100309	Fund for Transferred Functions/ Schemes - Financial Help for Widow's Daughters Marriage	570,000.00	
160100311	Fund for Transferred Functions/ Schemes - Old Age Pension	39,048,300.00	
160100401	Maintenance Fund - Road Assets	37,681,254.00	
160100402	Maintenance Fund - Non-Road Assets	13,323,085.00	
160100500	General Purpose Fund	23,523,000.00	
160100900	Grant under IHSDP	4,454.00	
160101100	Special Grants	70,858,191.00	
160101200	Library Grant	19,550.00	
160101400	Flood Relief Grant	260.00	
160300206	Beneficiary Contribution	1,084,193.00	
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>244,382,683.00</b>	

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount (Rs.)</i>	<i>Previous Year Amount (Rs.)</i>
171100100	Interest from Bank Accounts	214,393.00	
	<b>Total Interest Earned</b>	<b>214,393.00</b>	



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

<b>Code No</b>	<b>Particulars</b>	<b>Current Year Amount (Rs.)</b>	<b>Previous Year Amount (Rs.)</b>
180400100	Recovery from Employees	326,541.00	
180600101	Excess Provisions written back - Property Tax(General)	4,565,346.00	
180600106	Excess Provisions written back - Profession Tax-Institutions/ Professions/ Traders	1,112,560.00	
180600401	Excess Provisions written back - Rent from Civic Amenities	1,543,250.00	
180809900	Miscellaneous Receipts	35,581.00	
180900200	Contribution from other Funds	15,000.00	
	<b>Total Other Income</b>	<b>7,598,278.00</b>	

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

<b>Code No</b>	<b>Particulars</b>	<b>Current Year Amount (Rs.)</b>	<b>Previous Year Amount (Rs.)</b>
210100101	Salaries -Secretary	540,140.00	
210100102	Salaries - Municipal Engineer	8,568,210.00	
210100104	Salaries - Permanent Staff	57,240,164.00	
210100105	Salaries - Temporary Staff	126,839.00	
210100106	Salaries - Contingent Staff	24,841,521.00	
210100200	Wages	1,268,160.00	
210100300	Bonus	1,250.00	
210200101	Travelling Allowances - Secretary	3,616.00	
210200104	Travelling Allowances - Permanent Staff	17,630.00	
210200201	Other allowances - Secretary	1,330.00	
210200204	Other allowances - Permanent Staff	241,618.00	
210200206	Other allowances - Contingent Staff	166,250.00	
210200301	Monthly Honorarium and Sitting Allowance - Chairperson	13,750.00	
210200304	Monthly Honorarium and Sitting Allowance -Councillors	4,470,100.00	
210200402	Training Expenses	15,847.00	
210200499	Other Benefits and Allowances	170,840.00	
210300104	Contribution to Pension Fund - Regular employees-Permanent Staff	5,986,912.00	
210300201	Contribution to Pension Fund - Contingent Staff	2,567,351.00	
210300202	Contribution to Pension Fund - Contingent Staff(Deficit)	17,253,170.00	
210300500	Contributory Pension Fund	3,134,746.00	
210400100	Leave Encashment	1,240,379.00	
210500100	Remuneration	128,504.00	
	<b>Total Establishment Expenditures-Expenditure head-wise</b>	<b>127,998,327.00</b>	

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

<b>Code No</b>	<b>Particulars</b>	<b>Current Year Amount (Rs.)</b>	<b>Previous Year Amount (Rs.)</b>
220100201	Land Revenue	825.00	
220110100	Office Electricity Expenses	48,737.00	
220110200	Water Charges	6,336.00	
220120100	Telephone Expenses	67,540.00	
220120200	Postage Expenses	67,438.00	
220129900	Miscellaneous Communication Expenses	2,750.00	
220200100	Books & Periodicals	116,800.00	
220210100	Printing & Stationery	705,466.00	
220400100	insurance	118,343.00	
220510100	Law Charges	95,500.00	
220520100	Professional & Other Fees	86,960.00	
220600100	Newspaper Advertisement Charges	185,955.00	
220610100	Membership & Subscriptions	43,945.00	
220800200	Festival Expenses	181,421.00	



220809900	Miscellaneous Administration Expenses	805,012.00	
251011501	Literacy Equivalence Examination - General	62,300.00	
251410101	Anganwadi Nutrition - General	3,869,038.00	
251420101	Anganwadi Infrastructure - General	113,041.00	
251420201	Anganwadi Related Services - General	1,460,000.00	
251640101	Tourism Infrastructure - General	421,339.00	
251650101	Local Government Service Delivery Improvement - General	129,329.00	
251650201	Transferred Institution Service Delivery Improvement - General	2,160,595.00	
252310201	Other Constructions - Side Walls - General	911,569.00	
252310202	Other Constructions - Side Walls - SCP	300,000.00	
	<b>Total Administrative Expenditures-Expenditure head-wise</b>	<b>11,960,239.00</b>	

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount (Rs.)</i>	<i>Previous Year Amount (Rs.)</i>
230100100	Electricity Charges	1,471,531.00	
230100101	Electricity Charges for Street Lights	1,164,721.00	
230100200	Diesel, Petrol & Gas	726,848.00	
230400100	Vehicle Hire Charges	17,300.00	
230500100	Repairs & Maintenance - Road and Pavements	263,491.00	
230500300	Repairs & Maintenance - Water Supply	720,000.00	
230500400	Repairs & Maintenance - Drainage	475,218.00	
230500600	Repairs & Maintenance - Street Lights	442,678.00	
230509900	Repairs & Maintenance - Other Infrastructure Assets	16,972.00	
230510300	Repairs & Maintenance - Schools	509,300.00	
230511100	Repairs & Maintenance - Public Toilets	9,086.00	
230520100	Repairs & Maintenance - Buildings	11,686.00	
230530100	Repairs & Maintenance - Vehicles	133,929.00	
230590100	Repairs & Maintenance - Machinery	553,872.00	
230590900	Other Repairs & Maintenance	18,300.00	
230800300	Expenses for Burying Unclaimed Dead bodies	17,150.00	
230800400	Expenses relating to collection of Taxes	18,000.00	
230800601	Expenses Related to Pandemic/Epidemic Control	202,213.00	
253300101	Small scale Industries and Micro enterprises -General	50,000.00	
253300801	Other Industries-General	99,998.00	
253301501	Service Enterprises - General	267,555.00	
	<b>Total Operations &amp; Maintenance-Expenditure head-wise</b>	<b>7,189,848.00</b>	

**Schedule: I-13 Interest & Finance Charges [Code No 240]**

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount (Rs.)</i>	<i>Previous Year Amount (Rs.)</i>
240700100	Bank Charges	3,084.00	
	<b>Total Interest &amp; Finance Charges</b>	<b>3,084.00</b>	

**Schedule: I-14 Programme Expenditures [Code No 250]**

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount (Rs.)</i>	<i>Previous Year Amount (Rs.)</i>
250100100	Election Expenses	1,758,807.00	
250400104	Production of organic manure	116,405.00	
250400202	Increase the production of milk	100,000.00	
250400204	Running of veterinary hospitals	513,868.00	
250400209	Control of animal origin disease	209,390.00	
250400210	Running of veterinary poly-clinics and Regional Artificial Insemination Centres	138,548.00	
250400600	Development Fund Programmes - Small Scale Industry	37,125.00	
250400700	Development Fund Programmes - Housing	7,830,000.00	
250400702	Implementing housing programmes	13,237,513.00	



250400703	Implementing the shelter rejuvenation programmes	2,000.00
250400800	Development Fund Programmes - Water Supply	178,000.00
250400801	Maintain water supply schemes within the respective Municipal area	135,000.00
250401001	Run the Government pre-primary schools, primary schools and High schools	199,680.00
250401200	Development Fund Programmes - Public Health & Sanitation	142,000.00
250401201	Run Dispensaries, Primary Health Centres and subcentres under all systems of medicines Description	17,000.00
250401205	Implement sanitation pogrammes	704,333.00
250401301	Run Anganwadis	20,495.00
250401402	Implement self employment and group employmentschemes for the poor, especially forwomen	10,115,652.00
250401405	Provide basic facilities for self-employment schemes	316,792.00
250401504	Provide financial assistance for the Scheduled Caste/Scheduled Tribe Students	860,000.00
250500501	Scholarships for handicapped children	1,774,400.00
250500503	Financial help to widows towards marriage expenses of daughters	105,000.00
250500601	Allopathy	1,643,152.00
250501609	Wells and water supply	173,000.00
250600200	Programmes/Expenditures of Transferred Functions/Schemes - Pension for Agricultural Workers/ Laboure	2,280,000.00
250600300	Programmes/Expenditures of Transferred Functions/Schemes - Unemployment Wages	54,660.00
250600400	Programmes/Expenditures of Transferred Functions/Schemes - Unemployment AllowanceScheme	(5,040.00)
250600500	Programmes/Expenditures of Transferred Functions/Schemes - Widow Pension	17,249,700.00
250600600	Programmes/Expenditures of Transferred Functions/Schemes - Pension for Unmarried women aged above 50	658,000.00
250600700	Programmes/Expenditures of Transferred Functions/Schemes - Pension for Physically Handicapped/Disabl	4,697,200.00
250600900	Programmes/Expenditures of Transferred Functions/Schemes - Financial Help for Widow's Daughters Marr	570,000.00
250601100	Programmes/Expenditures of Transferred Functions/Schemes - Old Age Pension	39,048,300.00
251101001	Arts and Culture-General	274,984.00
251101301	Education-Related Activities - General	500,000.00
251101302	Education-Related Activities - SCP	1,764,605.00
251101901	Arts,Culture,Sports and Youth Welfare-Promotion- General	49,998.00
251200301	Health related Programs -General	2,638,457.00
251200801	Drinking Water - Individual - General	10,000,000.00
251200901	Sanitation & Waste Management - Individual - General	566,018.00
251201201	Taluk Hospitals Allopathy - General	1,175,609.00
251201401	Ayurveda Dispensary - General	2,200,000.00
251201501	Ayurveda Hospital - General	204,939.00
251201801	Homeo Dispensary- General	341,036.00
251201901	Homeo Hospital- General	20,000.00
251202501	Drinking Water - Public - General	1,165,015.00
251202502	Drinking Water - Public - SCP	137,200.00
251202601	Sanitation & Waste Management - Public - General	5,533,179.00
251202701	Crematorium - General	53,373.00
251300101	Housing & House Electrification - Individual - General	2,175,000.00
251300102	Housing & House Electrification - Individual - SCP	375,000.00
251300501	Welfare of the Aged - General	1,500,000.00
251300601	Welfare Programs for Physically/ Mentally Challenged-General	431,900.00
251300801	Social welfare programmes -General	10,000.00
251400102	Women Welfare - SCP	75,000.00
252100101	Street Lights -General	2,674,786.00
252200101	Roads-General	38,954,713.00
252200102	Roads-SCP	2,414,067.00
252200202	Lanes -SCP	589,461.00



252300101	Public Buildings - Local Government Office Building -General	502,425.00	
252300201	Public Buildings - Other Buildings - General	3,210,742.00	
253100101	Agriculture and Related Sectors - Paddy - General	1,531,163.00	
253100901	Agriculture and Related Sectors - Coconut - General	35,250.00	
253101301	Agriculture and Related Sectors -Tuber Crops - General	225,000.00	
253101901	Agriculture and Related Sectors -Pepper- General	150,000.00	
253103101	Animal Husbandry -Cow- General	765,000.00	
253103201	Animal Husbandry -Goat- General	291,750.00	
253103202	Animal Husbandry -Goat - SCP	105,000.00	
253103501	Animal Husbandry -Poultry- General	60,000.00	
253103502	Animal Husbandry -Poultry - SCP	30,000.00	
253104601	Dairy Development -Storage and Marketing- General	200,000.00	
253105201	Inland -Pisciculture- General	39,975.00	
	<b>Total Programme Expenditures</b>	<b>187,851,625.00</b>	

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount (Rs.)</i>	<i>Previous Year Amount (Rs.)</i>
260200200	Contribution to other Funds	255,000.00	
	<b>Total Revenue Grants,Contributions &amp; Subsidies</b>	<b>255,000.00</b>	

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount (Rs.)</i>	<i>Previous Year Amount (Rs.)</i>
280100110	Prior Period income- Service Cess	(155,128.00)	
280800500	Prior Period - Programme Expenses	150,514.00	
	<b>Total Prior Period Items(Net)</b>	<b>(4,614.00)</b>	

*Software support: Information Kerala Mission*



## Changanassery Municipality

## BALANCE SHEET

As on 31-March-2023

Code No.	Description of Items	Schedule No	Amount
	<b>LIABILITIES</b>		
	<b>Reserve&amp; Surplus</b>		
310000000	Municipal (General) Fund [Code No 310]	B-1	56045759.60
311000000	Earmarked Funds	B-2	3566022.25
312000000	Reserves	B-3	127620891.00
	<b>Total Reserve&amp; Surplus</b>		<b>187232672.85</b>
	<b>Grants,Contributions for specific purposes</b>		
320000000	Grants, Contribution for Specific Purposes	B-4	84403485.00
	<b>Total Grants,Contributions for specific purposes</b>		<b>84403485.00</b>
	<b>Loans</b>		
330000000	Secured Loans	B-5	0.00
331000000	Unsecured Loans	B-6	0.00
	<b>Total Loans</b>		<b>0.00</b>
	<b>Current Liabilities and Provisions</b>		
340000000	Deposits Received	B-7	73397239.00
341000000	Deposits Works	B-8	0.00
350000000	Other Liabilities	B-9	115710906.15
	<b>Total Current Liabilities and Provisions</b>		<b>189108145.15</b>
	<b>TOTAL LIABILITIES</b>		<b>460744303.00</b>
	<b>ASSETS</b>		
	<b>Fixed Assets</b>		
410000000	Fixed Assets	B-11	184603982.00
411000000	Accumulated Depreciation	B-11	(109765955.00)
412000000	Capital Work In Progress	B-11	61192006.00
	<b>Total Fixed Assets</b>		<b>136030033.00</b>
	<b>Investments</b>		
420000000	Investments - General Fund	B-12	150000.00
421000000	Investments - Other Funds	B-13	17871550.00
	<b>Total Investments</b>		<b>18021550.00</b>
	<b>Current Assets,Loans and Advances</b>		
430000000	Stock-in-hand	B-14	0.00
431000000	Sundry Debtors (Receivables)	B-15	218036719.00
432000000	Accumulated Provisions Against Debtors (Receivables)	B-21	0.00
440000000	Pre-paid Expenses	B-16	20267092.00
450000000	Cash and Bank balance	B-17	53357966.00
460000000	Loans, Advances and Deposits	B-18	15030943.00
	<b>Total Current Assets,Loans and Advances</b>		<b>306692720.00</b>
	<b>Miscellaneous Expenditure(To the Extent not writte</b>		
480000000	Miscellaneous Expenditure to be written off	B-20	0.00
	<b>Total Miscellaneous Expenditure(To the Extent not written off)</b>		<b>0.00</b>
	<b>TOTAL ASSETS</b>		<b>460744303.00</b>



Code No.	Description of Items	Schedule No	Amount
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Software Support : Information Kerala Mission

Accounts Officer

Secretary



*Signature*



**Changanassery Municipality**  
**SCHEDULES OF BALANCE SHEET STATEMENT**  
*As on 31-March-2023*

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
310100100	General Fund	48,790,406.60	
310900100	Excess of Income Over Expenditure	7,255,353.00	
	<b>Total Muncipal (General) Fund</b>	<b>56,045,759.60</b>	

**Schedule: B-2 Earnmarked Funds**

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
311700100	Pension Fund for Contingent Staff	3,552,619.25	
311710100	Member of Parliament/ Member of Legislative Assembly Fund	13,403.00	
	<b>Total Earnmarked Funds</b>	<b>3,566,022.25</b>	

**Schedule: B-3 Reserves [Code No 312]**

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
312100100	Beneficiary Contribution (Utilised)	860.00	
312100200	Capital Contribution Others	127,620,031.00	
	<b>Total Reserves</b>	<b>127,620,891.00</b>	

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
320100100	Grants, Contribution for Specific Purposes - Central Government	3,437,521.00	
320200111	Development Fund - CFC Grant Tied	23,770,689.00	
320200112	Development Fund - CFC Grant UnTied	15,916,160.00	
320200205	Fund for Transferred Institutions - Social Welfare-Capital	2,579,610.00	
320200206	Fund for Transferred Institutions - Health - Capital	1,795,550.00	
320200207	Fund for Transferred Institutions - Ayurveda - Capital	450,000.00	
320200299	Fund for Transferred Institutions - Others/Miscellaneous - Capital	13,558,496.00	
320200500	Capital Grant under UIDSMT	303,419.00	
320300100	Other Government Agencies	855.00	
320500100	Welfare Bodies	2,245,476.00	
320802000	Grant for Projects	3,736,427.00	



320809900	Other Grants & Contributions for Specific Purpose	16,609,282.00	
	<b>Total Grants &amp; Contribution for specific purposes</b>	<b>84,403,485.00</b>	

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
	<b>Total Secured Loans</b>	<b>0.00</b>	

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
	<b>Total Unsecured Loans</b>	<b>0.00</b>	

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
340100100	Earnest Money Deposit	1,350.00	
340100105	Supplier's Earnest Money Deposit - Municipal Fund	3,756.00	
340100106	Supplier's Earnest Money Deposit -Specific Grants	7,500.00	
340100208	Supplier's Security Deposit - Scheme Expenditure	1,500.00	
340100301	Contractor's Retention Money - Municipal Fund	585,912.00	
340100302	Contractor's Retention Money - Specific Grants	434,008.00	
340100303	Contractor's Retention Money - Special Funds	242,207.00	
340100305	Supplier's Retention Money - Municipal Fund	40,000.00	
340109900	Other deposits received from Suppliers/Contractors	259,336.00	
340200100	Rent Deposit	10,715,627.00	
340200200	Auction Deposit	50,473,191.00	
340200600	Election Deposit(Candidate)	158,000.00	
340800100	Deposit Received From Others	10,248,602.00	
340809900	Other deposits received	226,250.00	
	<b>Total Deposits Received</b>	<b>73,397,239.00</b>	

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
	<b>Total Deposits Works</b>	<b>0.00</b>	

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
350110100	Gross Salary Payable	5,045,472.00	

350110200	Net Salary Payable	6,475,126.00
350110300	Unpaid Salaries	15,559.00
350110400	Provident Fund Payable	4,331,877.00
350110600	Contribution to Central Pension Fund Payable	25,950,457.65
350110601	Employers Liabilities - Contributory Pension	1,948,711.00
350110602	Employers Liabilities - EPF	(28,750.00)
350110800	Leave Salary Payable	16,498.00
350200101	Recoveries Payable - Subscription to Provident Fund for Regular employees	10,140,712.00
350200103	Recoveries Payable - Loan Recovery	10,000.00
350200104	Recoveries Payable - Insurance Premium	222,155.00
350200106	Recoveries Payable - Co-operative Recovery	689,600.00
350200107	Recoveries Payable - KSFE Recovery	398,500.00
350200109	Recoveries Payable - Income Tax Deducted at Source-Salaries	268,806.00
350200116	State Life Insurance/ Arrear of SLI	481,830.00
350200117	Group Saving Life Insurance/Arrear of GSLI	120.00
350200118	Group Insurance/ Arrear of GIS	463,400.00
350200122	Recoveries Payable-Accident Compensation Recovery	106,875.00
350200125	Recoveries Payable-Audit Recovery	6,697.00
350200129	Recoveries Payable - Contributory Pension	2,313,156.00
350200130	Recoveries Payable - EPF	(26,200.00)
350200131	Recoveries Payable-Medisep -Regular	404,000.00
350200199	Recoveries Payable-Other Recoveries from Employees	186,603.00
350200301	Recoveries Payable - COVID	323,243.00
350209900	Recoveries Payable - Other Recoveries	9,641.00
350300100	Library Cess Payable	17,144,428.50
350300400	VAT payable	38,959.00
350300500	Service Tax Payable	529,215.00
350300700	Goods And Service Tax - CGST	749,893.00
350300800	Goods And Service Tax - SGST	749,892.00
350300820	Flood Cess Payable	51,251.00
350309900	Others payable	14,313,763.00
350400401	Refund Payable - Rent from Civic Amenities	500.00
350409900	Refund Payable - Others	752.00
350409909	Refund Payable - Others	20,267,092.00
350410101	Advance Collection of Revenues - Property Tax	1,509.00
350410102	Advance Collection of Revenues - Profession Tax	450.00
350410104	Advance collection of Revenues - Service Cess	1,923.00
350410301	Advance Collection of Revenues - License Fees	2,107,190.00
	<b>Total Other Liabilities (Sundry Creditors)</b>	<b>115,710,906.15</b>



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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
410100100	Land - Municipality	11,668,124.00	
410100102	Parks	1,006,648.00	
410100104	Parking Lots	1,105,484.00	
410100200	Land - Transferred Institutions	195,526.00	
410200100	Buildings - Municipality	17,011,158.00	
410200112	Public Comfort Stations	313,324.00	
410200115	Marriage Hall/ Community Centre Buildings	519,145.00	
410200199	Other Buildings	4,367,325.00	
410200200	Buildings - Transferred Institutions	341,968.00	
410300100	Concrete Roads	428,148.00	
410300200	Black Topped Roads	5,448,594.00	
410300300	Other Roads	1,081,504.00	
410300399	Other Constructions	39,258,222.00	
410300400	Bridges	1,360,425.00	
410300500	Culverts	2,251,974.00	
410310200	Drainage	16,015,324.00	
410320300	Reservoir	400,000.00	
410320500	Distribution & Regulation System	176,905.00	
410330100	Lamp Posts	14,077,675.00	
410330200	Transformers	380,703.00	
410400100	Plant & Machinery - Municipality	2,609,578.00	
410400200	Plant & Machinery - Transferred Institutions	545,000.00	
410500100	Vehicles - Municipality	2,895,029.00	
410500101	Cars	1,542,648.00	
410500102	Jeeps	654,746.00	
410500200	Vehicles - Transferred Institutions	408,693.00	
410600100	Office & Other Equipments - Municipality	3,619,094.00	
410600101	Air Conditioners	92,545.00	
410600102	Computers, Printers & Peripherals	7,010,537.00	
410600103	Photocopiers	78,000.00	
410600105	Fax Machines	6,750.00	
410600106	EPABX Systems	33,750.00	
410600200	Office & Other Equipments - Transferred Institutions	3,749,423.00	
410700100	Furniture, Fixtures, Fittings & Electrical Appliances-Municipality	191,944.00	
410700103	Furniture & Fixture - Chairs	13,613.00	
410700104	Furniture & Fixture - Tables	670,037.00	
410700152	Fittings & Electrical Appliances - Electrical Fittings	1,651,004.00	
410700153	Fittings & Electrical Appliances - Generators	484,000.00	
410700199	Other Fittings & Electrical Appliances	1,308,944.00	

410700200	Furniture, Fixtures, Fittings & Electrical Appliances-Transferred Institutions	3,028,805.00	
410800100	Other Fixed Assets - Municipality	35,456,515.00	
410800200	Other Fixed Assets - Transferred Institutions	1,145,151.00	
411200100	Accumulated Depreciation-Buildings	(7,242,457.00)	
411310100	Accumulated Depreciation-Sewerage & Drainage	(11,146,287.00)	
411320100	Accumulated Depreciation-Waterways	(1,163,853.00)	
411330100	Accumulated Depreciation-Public Lighting	(8,382,286.00)	
411400100	Accumulated Depreciation-Plant & Machinery	(3,628,471.00)	
411500100	Accumulated Depreciation-Vehicles	(6,283,003.00)	
411600100	Accumulated Depreciation-Office & Other Equipment	(14,903,571.00)	
411700100	Accumulated Depreciation-Furniture, Fixtures, Fittings & Electrical	(4,523,952.00)	
411800100	Accumulated Depreciation-Other Fixed Assets	(52,492,075.00)	
412100100	Capital Work In Progress - Development Fund	52,939,583.00	
412100500	Capital Work In Progress - Funds for Transferred Institutions	8,252,423.00	
	<b>Total Fixed Assets</b>	<b>136,030,033.00</b>	

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
420500100	Investments - Equity Shares	150,000.00	
	<b>Total Investments-General Fund</b>	<b>150,000.00</b>	

**Schedule: B-13 Investments-Other Funds [Code 421]**

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
421800100	Fixed Deposits - Special Funds	9,557,617.00	
421800200	Fixed Deposits - Specific Grants	8,313,933.00	
	<b>Total Investments-Other Funds</b>	<b>17,871,550.00</b>	

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
	<b>Total Stock in Hand (Inventories)</b>	<b>0.00</b>	

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
431100100	Receivables for Property Taxes (Current)	17,933,388.00	
431100200	Receivables for Property Taxes (Arrears)	23,546,035.00	



431190101	Receivables for Profession Tax - Institutions/Professionals/Traders (Current)	1,215,586.00	
431190102	Receivables for Profession Tax - Institutions/Professionals/Traders (Arrears)	29,282,588.00	
431190201	Receivables for Advertisement Tax (Current)	337,771.00	
431300201	Receivable for License Fees (Current)	3,769,010.00	
431300202	Receivable for License Fees (Arrears)	1,568,025.00	
431400101	Rent receivable from Civic Amenities (Current)	4,720,665.00	
431400102	Rent receivable from Civic Amenities (Arrears)	13,930,432.00	
431400107	Rent receivable from Lease on Lands (Current)	8,643,429.00	
431400108	Rent receivable from Lease on Lands (Arrears)	443,398.00	
431409901	Other Receivable (Current)	67,239,415.00	
431409902	Other Receivable (Arrears)	40,132,647.00	
431600100	Receivables from Government (redemption amount)	8,210,980.00	
431800110	Receivables for Service Cess (Current)	1,505,140.00	
431910100	State Govt Cesses/ levies in Property Taxes - Control account	(4,441,790.00)	
	<b>Total Sundry Debtors(Receivables)</b>	<b>218,036,719.00</b>	

**Schedule: B-16 Prepaid Expenses [Code No 440]**

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
440200100	Prepaid Administration Expenses	20,267,092.00	
	<b>Total Prepaid Expenses</b>	<b>20,267,092.00</b>	

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
450100100	Cash	1,139,127.00	
450210100	SBI SB COLLEGE 67300924297(OWN FUND)	19,517.00	
450210300	SBI Own Fund(MAIN)	4,130,644.00	
450210400	SBT- SB college(ONLINE Remittance )	1,862,982.00	
450210500	SBI (Prop tax drct remittance)	7,055,483.00	
450210800	SOUTH INDIAN BANK PROF TAX	1,951,185.00	
450230100	District Cooperative Bank	860.00	
450410100	CANARA BANK(IHSDP)	112,870.00	
450410110	INDIAN BANK -URBAN HEALTH & WELLNESS	13,558,496.00	
450410200	Indian Bank(UIDSSMT)	421,444.00	
450410300	INDIAN OVERSEAS BANK(IHSDP)	579,366.00	
450410400	Union Bank ( UIDSSMT Water Supply)	3,707.00	
450410600	UCO Bank(ICDS)	2,579,610.00	
450410700	SBT tender a/c	299,219.00	
450410800	UNION BANK(UIDSSMT-water supply)	2,074,285.00	

450410900	INDIAN OVERSEAS BANK(CREMATÓRIUM FD)	2,058,911.00	
450420100	UCO BANK-AYYANKALI	855.00	
450420200	ICICI BANK (SBM-IHHL Toilet)	2,403,381.00	
450420300	kerala gramin bankPMAY	3,437,521.00	
450430100	Vazhapally Service Cooperative Bank EMS-SC	1,057,079.00	
450430200	Vazhappally Service Co-operative BankEMS-General	276,221.00	
450450200	TPA 175 (PF)	2,115,774.00	
450610100	ICICI BANK 15TH CFC	6,205,655.00	
450610110	Indian Bank (MPLAD)	13,774.00	
	<b>Total Cash and Bank Balances</b>	<b>53,357,966.00</b>	

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
460100100	Housing Loan to Employees	388.00	
460100400	Festival Advance to Employees	(28,000.00)	
460100500	Standing Advance	5,000.00	
460100700	Miscellaneous Advance	3,104,111.00	
460100800	Marriage Loan	40,861.00	
460109900	Other Loans and advances to Employees	3,597,310.00	
460400102	Advance to Suppliers - Advance paid - Specific Grants	1,015,114.00	
460400206	Advance to Contractors - Materials issued to Contractors-Specific Grants	7,251,400.00	
460509901	Other Advances - Municipal Funds	(160.00)	
460600100	Electricity Deposits	44,919.00	
	<b>Total Loans, advances and deposits</b>	<b>15,030,943.00</b>	

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

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
	<b>Total Miscellaneous Expenditure(to the extent not writte off)</b>	<b>0.00</b>	

**Schedule: B-21 Provisions [Code No 432]**

<i>Code No</i>	<i>Particulars</i>	<i>Current Year Amount</i>	<i>Previous Year Amount</i>
	<b>Total Provisions</b>	<b>0.00</b>	

Software support:Information Kerala Mission



**Annexure I**  
**Audit Certificate**

i. I have audited the attached Financial statements approved vide resolution number 01 dated 26-07-2023 and submitted on 27-07-2023, 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 Changanassery Municipality Concurrent 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 Changanassery Municipality Concurrent Municipality for the year 2022-2023

Date: 30/12/2023

Deputy Director  
Changanassery Municipality  
Kerala State Audit Department

**Audit Report appended to the Audit Certificate of Changanassery  
Municipality Concurrent Municipality for the Year 2022-2023.**

**1. Major Observations**

-NIL-

**2. Other Observations**

- 1) Monthly Bank Reconciliation Statement is not prepared.
- 2) Demand Registers does not match with Financial Statements. PCB to the Debt Register does not match with Financial Statements.
- 3) The following Registers are not maintained: Deposit Register, Advance Register, Asset Register, Loan Register
- 4) Investment Register is not reliable for audit due to defective maintenance.
- 5) The mandatory Financial Statements prescribed in accounting rules such as ratios, notes on accounts are not submitted for audit.
- 6) Appropriation Control Register for Grant Liability annual shown as liability in Balance Sheet doesnot maintained.
- 7) Documents in respect of prior period items as per schedule 1-18 were not produced for audit. Hence the accuracy of this item cannot ascertained.
- 8) Non completion of transition period process, during migration to Accrual based double entry system from Cash based accounting system, including valuation of assets and liabilities for inclusion in opening balance sheet.