

KERALA BOOKS AND PUBLICATIONS SOCIETY, KAKKANAD, KOCHI - 682 030
BALANCE SHEET AS AT MARCH 31, 2005

DESCRIPTION	SCHEDULE NO.	MARCH 31, 2005	MARCH 31, 2004
		(Figures in Rupees)	
I. SOURCES OF FUNDS:			
PERMANENT CAPITAL LOAN	I	5,000,000.00	5,000,000.00
RESERVES AND SURPLUS	II	10,758,405.00	10,758,405.00
LOANS	III		
Secured loan		403,645.25	509,600.00
Unsecured loans		53,815,896.40	44,311,593.40
Total		69,977,946.65	60,579,598.40
II. APPLICATIONS OF FUNDS:			
FIXED ASSETS	IV		
a) Gross block		97,134,609.56	98,246,214.58
b) Less: Depreciation		88,193,884.80	88,638,253.79
c) Net block		8,940,724.76	9,607,960.79
INVESTMENTS: (At cost, trade, unquoted)			
Shares in KBP Employees Co-operative Society		100,000.00	100,000.00
CURRENT ASSETS, LOANS AND ADVANCES (A)			
a) Inventories	V	14,516,088.09	12,419,637.35
b) Sundry debtors	VI	48,597,986.72	19,234,453.67
c) Cash and bank balances	VII	4,068,552.20	3,047,134.85
d) Loans and advances	VIII	2,324,598.30	2,903,713.11
		69,507,225.31	37,604,938.98
Less: CURRENT LIABILITIES AND PROVISIONS(B)	IX		
a) Current liabilities		58,065,573.78	63,203,955.58
b) Provisions		2,541,448.00	2,347,470.00
		60,607,021.78	65,551,425.58
Net Current Assets (A-B)		(8,900,203.53)	(27,946,486.60)
EXCESS OF EXPENDITURE OVER INCOME		52,037,018.36	78,818,124.21
Total		69,977,946.65	60,579,598.40

Significant Accounting Policies and Notes on Accounts

XV

Per our report attached.
For Babu A. Kallivayalil & Co.,
Chartered Accountants

For and on behalf of the Board of Directors

Sd/-
Babu Abraham
Partner-Membership number-26973

Sd/-
Jiji Thomson IAS
Chairman

Sd/-
Tomin J Thachankary, IPS
Managing Director

February 17, 2007
Kochi.

Sd/-
Governing Body Members

**KERALA BOOKS AND PUBLICATIONS SOCIETY, KAKKANAD, KOCHI - 682 030
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2005**

	SCHEDULE NO.	MARCH 31, 2005	MARCH 31, 2004
		(Figures in Rupees)	
INCOME:			
Printing Charges		72,056,659.05	33,067,882.62
Printed material charges		30,033,304.00	16,388,186.00
Sale of waste paper (Refer Note No.11)		11,227,399.40	6,031,597.00
Sale of note books		781,425.00
Miscellaneous income	X	1,426,034.68	720,073.82
Total		115,524,822.13	56,207,739.44
EXPENDITURE:			
Materials and stores consumed	XI	14,599,128.67	9,157,773.85
Manufacturing and administrative expenses	XII	65,743,028.93	53,358,384.88
Assets and liabilities written off - net	XIII	1,231,146.22
Interest on Government of Kerala loans		2,216,652.00	2,216,652.00
Penal interest on Government of Kerala loans		7,287,651.00
Depreciation	IV	1,638,091.68	1,569,531.50
Total		91,484,552.28	67,533,488.45
Net Profit/(Loss)		24,040,269.85	(11,325,749.01)
Add: Prior period income/(expenses)	XIV	2,740,836.00	(331,523.37)
Net Profit/(loss) for the year		26,781,105.85	(11,657,272.38)
Add: Excess of expenditure over income brought forward from previous year		(78,818,124.21)	(67,160,851.83)
Excess of expenditure over income transferred to - Balance Sheet		(52,037,018.36)	(78,818,124.21)
Significant Accounting Policies and Notes on Accounts.	XV		

Per our report attached to Balance sheet.

For and behalf of the Board of Directors

For Babu A. Kallivayalil & Co.,
Chartered Accountants

Sd/-
Babu Abraham
Partner-Membership number-26973

Sd/-
Jiji Thomson IAS
Chairman

Sd/-
Tomin J Thachankary, IPS
Managing Director

February 17, 2007
Kochi.

Sd/-
Governing Body Members

KERALA BOOKS AND PUBLICATIONS SOCIETY : 2004-05

SCHEDULE - I

PERMANENT CAPITAL LOAN	MARCH 31, 2005	MARCH 31, 2004
	(Figures in Rupees)	
From Government of Kerala	5,000,000.00	5,000,000.00
	5,000,000.00	5,000,000.00

Note: A

As per G.O. (MS) 289/84/H.Edn dated 29.10.1984 sanction is accorded to the Society to treat an amount of Rs. 50 lakhs, out of the amount due to Government of Kerala towards the sales proceeds of waste paper, as permanent capital loan to the Society bearing interest @ 15% per annum repayable within a period of 15 years subject to the conditions that 2.5% penal interest will be charged for belated remittance of the principal and interest. Subsequently, Government vide G.O. (Rt.) No.1639/86/H.Edn dated 20.09.1986 revised the above G.O. thereby exempting the Society from the liability for repayment of principal and reducing the rate of interest from 15% to 10% per annum. Accordingly Interest has been provided @ 10% on the loan during the year also. During the year the Society has decided to provide for the penal interest @ 2.5% for the belated remittance of interest pertaining to the period from 29.10.1984 to 31.03.2005 amounting to Rs. 27.36 lacs. The Society is yet to pay Rs. 129.47 lakhs being interest(including penal interest) accrued on the above loan from 29.10.1984 to 31.03.2005.

SCHEDULE - II

RESERVES AND SURPLUS	MARCH 31, 2005	MARCH 31, 2004
	(Figures in Rupees)	
1. Investment subsidy	374,405.00	374,405.00
2. Grant from Government of Kerala	10,384,000.00	10,384,000.00
	10,758,405.00	10,758,405.00

Note: B

The Government of Kerala has sanctioned an amount of Rs.103.84 lakhs as grant against loans availed from Government of Kerala for the import and installation of Harris printing machine. Of the above, Rs.39.55 lakhs was sanctioned vide G.O.(Rt) No.2059/89/H.Edn dt. 11.11.87 and Rs.2.13 lakhs vide G.O.(Rt) No. 62/93/H.Edn dated 08.01.93 and Rs. 62.16 lakhs was sanctioned vide G.O. No. 41374/HI/92/ H.Edn dated 28.04.93, which is a Central Government share as indicated by their letter No. 50(1) PF-87-79 from Ministry of Finance, Department of Expenditure, Plan, Finance, New Delhi dated 06.01.1988.

Sd/-

Managing Director

KERALA BOOKS AND PUBLICATIONS SOCIETY : YEAR 2004-05

SCHEDULE - III

LOANS	MARCH 31, 2005	MARCH 31, 2004
	(Figures in Rupees)	
SECURED LOANS		
Vehicle loan	403,645.25	509,600.00
Total:	403,645.25	509,600.00

Note: Secured by the hypothecation of motor vehicle favouring Kotak Mahindra Primus Limited.

UNSECURED LOANS	MARCH 31, 2005	MARCH 31, 2004
	(Figures in Rupees)	
FROM GOVERNMENT OF KERALA:		
1. For purchase of Harris Model Offset Printing Machine		
a) State Government Portion	1,445,000.00	
Add: Interest accrued and due	2,721,309.60	3,964,009.60
	4,166,309.60	
Add: Penal interest	677,282.00	
	4,843,591.60	
b) Central Government portion	9,409,008.00	
Add: Interest accrued and due	10,007,548.00	18,546,223.00
	19,416,556.00	
Add: Penal interest	2,172,327.00	
	21,588,883.00	
2. For purchase of HMT machine	200,135.00	
Add: Interest accrued and due	366,779.60	538,895.60
	566,914.60	
Add: Penal interest	71,317.00	
	638,231.60	
3. For purchase of Muller Martini Saddle Switcher machine	1,900,000.00	
Add: Interest accrued and due	3,562,213.30	5,196,213.30
	5,462,213.30	
Add: Penal interest	740,133.00	
	6,202,346.30	
4. For purchase of spare parts and machinery	2,500,000.00	
Add: Interest accrued and due	4,205,293.00	6,355,293.00
	6,705,293.00	
Add: Penal interest	890,838.00	
	7,596,131.00	
5. Interest accrued and due on Permanent capital loan	10,210,958.90	9,710,958.90
Add: Penal interest	2,735,754.00	
	12,946,712.90	
Total	53,815,896.40	44,311,593.40

Notes:

C.1. In the case of Harris printing machine, the Government has originally sanctioned a loan of Rs.306.58 lakhs (net of grants). Of the above, Rs.110 lakhs was sanctioned vide G.O. (Rt) No. 1185/87/H.Edn dt. 15.06.87, Rs. 91.45 lakhs vide G.O.(Rt) No. 1118/87/H.Edn dt. 03.10.87 & 10.11.87, Rs.90.45

lakhs vide G.O. (Rt) No.2059/87/H.Edn dt. 11.11.87, Rs.14.68 lakhs vide G.O. (Rt) No.1002/89/H.Edn dt.13.06.89, which is inclusive of the Central Government share of Rs.207.20 lakhs.

- C.2. *Vide G.O. (Rt) No. 62/93/H.Edn dated 08.01.93. read with their letter no: 41374/HI/92/H.Edn dated 28.04.93, the State Government portion of the above loan was repayable in 5 annual installments starting from the first anniversary from the date of order at an interest of 14% per annum, besides penal interest @ 2.75% per annum for belated repayment . During the year, the society had decided to provide for penal interest @ 2.75 % for the belated remittance of principals and interest pertaining to the peroid from 28-04-1993 to 31-3-2005. The society is yet to make a repayment of the last installment of Rs. 14.45 lakhs due on 08.01.98 besides interest over due.*
- C.3. *As per the order reffered in C.1. above, the Central Government share of the loan was rapayable in 15 annual (quarterly equal amounts) installments from July 1988 along with interest @ 9.25% per annum, besides penal interest @ 2.75% per annum for belated repayment. The society has not made repayments since 01.01.98 and as at year end entire balance amounting to Rs.94.09 lakhs is over due. During the year, the society has decided to provide for penal interest @ 2.75% for the belated remittance of principal an interest 1-7-1993 to 31-3-2005. Though penal interest for the period from 01-07-1988 to 01-07-1993 amounting to Rs. 9.25 lakhs has already been remitted to Government of Kerala interest for the remaining period is still outstanding.*
- C.4. *In the case of HMT printing machine, the Government has originally sanctioned a loan of Rs. 5 lakhs vide G.O. (MS) No. 203/89/H.Edn dt. 16.10.89. Similarly for Muller Martini Saddle Stitcher machine, a loan of Rs. 47.5 lakhs was sanctioned vide G.O. (MS) No. 188/89/H.Edn dt. 29.09.89. For the purchase of spare parts and machinery, another loan of Rs. 62.5 lakhs was originally sanctioned vide Government orders G.O.(RT)No. 237/91/H.Edn dt. 21.02.91 (Rs. 31.5 lakhs), G.O. (RT) No. 344/91/H.Edn dt. 08.03.91. (Rs. 22.5 lakhs) and G.O. (RT) No. 442/91/H.Edn dt. 25.03.91 (Rs. 8.5 lakhs).*

All the above loans were repayable in 5 annual installments starting from the date of the Govern-ment order No. G.O.(MS) No. 79/95/H.Edn dated 26.06.1995 along with interest @ 14% per annum, besides penal interest @ 2.75% per annum for belated repayment. Being so, all the above loan amounts along with interest is overdue . During the year, the society has decided to provide for penal interest @ 2.75% for the belated remittance of principal and interest pertaning to the period from 26.6.1995 to 31.3.2005.

- C.5. *Simple interest at the applicable rate on the principal amount only is being provided on the entire loans from the Government of Kerala and no interest is being provided on the unpaid interest on these loans which is also overdue, in view of the levy of penal interest though not provided. (Refere note C.3 and C.4)*

Sd/-

Managing Director

KERALA BOOKS AND PUBLICATIONS SOCIETY : YEAR 2004-05

FIXED ASSETS

SCHEDULE - IV

Description	Gross Block			Depreciation					Net block		
	As On 01.04.04	During the year		Rate	Up to 31.03.04	For the year	On Deletions during the year	Arrear Deprecia- tion	Up to 31.03.05	As On 31.03.05	As On 31.03.04
		Additions	Deletions								
Land and buildings:											
Land development expenditure	109,303.19			-	-	-			9,341.54	109,303.19	109,303.19
Acid storage tank	10,250.00			10%	9,240.60	100.94			308,298.86	908.46	1,009.40
Canteen block	442,842.50			10%	293,349.57	14,949.29			7,909.96	134,543.64	149,492.93
Gardeners shed	8,774.00			10%	8,713.96	96.00			1,506.93	864.04	960.04
Paper storage platform	10,040.00			10%	8,365.63	167.44			175,240.73	1,674.37	1,674.37
Water supply works	202,785.70			10%	172,180.18	3,060.55			208,628.15	27,544.97	30,605.52
Addition to building	341,418.05	285,297.00		10%	193,873.72	14,754.43				418,086.90	147,544.33
Plant and machinery:											
Fire fighting equipments	124,415.14			15%	105,552.14	2,829.45			108,381.59	16,033.55	18,863.00
Process room equipments	224,305.71			15%	219,576.77	709.34			220,286.11	4,019.60	4,728.94
Composing room equipments	47,254.76			15%	45,726.50	229.24			45,955.74	1,299.02	1,528.26
Plant and machinery	88,775,999.64	402,790.00	2,168,136.02	15%	81,652,081.84	1,099,111.17	1,963,454.67		80,787,738.34	6,222,915.28	7,123,917.80
Factory equipments	1,385,939.45			15%	1,060,258.97	48,852.07			1,109,111.04	276,828.41	325,680.48
Electrical installation	1,281,560.00			15%	1,058,121.27	33,515.81			1,091,637.08	189,922.92	223,438.73
Weight bridge	261,424.80			15%	247,400.33	2,103.67			249,504.00	11,920.80	14,024.47
Plant and machinery installed but not in use	1,023,232.74		121,059.00	15%	1,003,325.96	2,678.07	119,006.00		886,998.03	15,175.71	19,906.78
Telephone installation	213,847.50			15%	163,380.17	7,570.10			170,950.27	42,897.23	50,467.33
Office and other equipments	572,271.27	51,450.00		15%	438,288.55	20,097.00			458,385.55	165,335.72	133,982.72
Computer and accessories:											
	214,127.55	393,708.00		60%	136,708.80	201,946.53			338,655.33	269,180.22	77,418.75
Furniture and fixtures:											
Sign board	20,361.76			10%	18,024.33	233.74			18,258.07	2,103.69	2,337.43
Electrical fittings	15,733.80	23,495.00		10%	12,097.95	2,713.09			14,811.04	24,417.77	3,635.85
Furniture and fittings	1,918,336.95	16,850.00		10%	1,437,137.11	48,120.00			1,485,257.11	449,929.84	481,199.84
Canteen furniture	203,337.80			15%	145,829.96	8,626.18			154,456.14	48,881.66	57,507.84
Other assets:											
Library	6,137.04			10%	4,947.13	118.99			5,066.12	1,070.92	1,189.91
Borewell		4,000.00		-	-	-				4,000.00	
Vehicles:											
Motor vehicle	831,370.58			20%	203,878.04	125,498.51			329,376.55	501,994.03	627,492.54
Cycle	1,144.65			20%	1,094.31	10.07			1,104.38	40.27	50.34
Total:	96,246,214.58	1,177,590.00	2,289,195.02		88,638,253.79	1,638,091.68	2,082,460.67		88,193,884.80	8,940,724.76	9,607,960.79
Previous year Total	98,139,103.03	817,885.55	710,774.00		87,647,112.09	1,569,531.50	603,724.00	25,334.20	88,638,253.79	9,607,960.79	10,491,990.94

Sd/-
Managing Director

KERALA BOOKS AND PUBLICATIONS SOCIETY : YEAR 2004-05
CURRENT ASSETS, LOANS AND ADVANCES:

A. CURRENT ASSETS

SCHEDULE - V

DESCRIPTION	MARCH 31, 2005	MARCH 31, 2004
	(Figures in Rupees)	
INVENTORIES (As valued, verified and certified by the - Managing Director):		
a) Raw materials	3,465,335.00	1,107,994.25
b) Miscellaneous stores, spares, electrical goods and uniform cloth	7,321,804.27	7,039,836.37
c) Loose tools on revaluation	999,011.00	373,449.20
d) Closing stock of printing materials including printing charges	118,498.00	662,707.62
e) Work-in-progress: Text Books, lottery tickets etc under printing	2,611,439.82	3,235,649.91
Total	14,516,088.09	12,419,637.35

SCHEDULE - VI

DESCRIPTION	MARCH 31, 2005	MARCH 31, 2004
	(Figures in Rupees)	
SUNDRY DEBTORS (<i>Unsecured, considered good subject - to confirmation</i>)		
a) Debts outstanding for more than six months:		
Director of Public Instructions	21,134,085.32	
Less: Rebate	<u>7,590,595.21</u>	
Farm Information Bureau		852,504.00
Karnataka Govt. Press		—
Director of State Lotteries		974,417.75
Kerala State Open School		734,924.00
Others	17,269,687.24	194,553.82
b) Debts outstanding for less than six months:		
Director of Public Instructions		10,377,452.87
Farm Information Bureau		1,002,699.00
Director of State Lotteries		3,243,500.00
Kerala State Co-operative Consumer Federation		—
Mahathma Gandhi University		494,831.00
Cochin University of Science and Technology		6,776.00
Kerala State Archives Department		—
Hindustan Newsprint		—
Rural Information Bureau		300,000.00
Others	31,328,299.48	1,052,795.23
Total	48,597,986.72	19,234,453.67

Sd/-

Managing Director

KERALA BOOKS AND PUBLICATIONS SOCIETY : YEAR 2004-05

**B. LOANS AND ADVANCES:
SCHEDULE - VIII**

DESCRIPTION	MARCH 31, 2005	MARCH 31, 2004
	(Figures in Rupees)	
Advance recoverable in cash or kind or for value to be - received (Unsecured, considered good)		
a) Staff advances		
House building advances	232,604.00	407,138.00
Bonus advances	625,254.00	625,254.00
Festival advances	218,500.00	119,455.00
Others	<u>29,212.00</u>	67,560.56
	1,105,570.00	
b) Other advances		
Prepaid expenses	270,885.00	320,269.00
Stipend receivable	118,822.80	173,834.05
Others	<u>15,104.00</u>	465,508.00
	404,811.80	
c) Deposits		
Kerala State Electricity Board	711,975.00	671,620.00
Telephone Deposit - BSNL	32,049.50	31,049.50
Others	<u>22,025.00</u>	22,025.00
	766,049.50	
d) Income tax deducted at source	48,167.00	
Total	2,324,598.30	2,903,713.11

Sd/-
Managing Director

KERALA BOOKS AND PUBLICATIONS SOCIETY : YEAR 2004-05

SCHEDULE - IX

CURRENT LIABILITIES AND PROVISIONS

A. CURRENT LIABILITIES

DESCRIPTION	MARCH 31, 2005	MARCH 31, 2004
	(Figures in Rupees)	
1. Sundry creditors (Subject to confirmation)		
Delta Paper Mills Limited	566,552.00	---
Standared Mechinery Sales Co	322,350.00	---
Sri Industries	218,272.00	218,272.00
Kapoor Imaging Pvt.Ltd.	172,229.00	—
Tamil Nadu News Print and Papers Limited	173,137.00	809,973.00
Farm Information Bureau	120,000.00	120,000.00
Others	729,352.60	2,243,318.22
2. Government of Kerala account	13,412,934.64	11,717,724.64
Less: Share of Cutting waste of earlier years reversed during the year (Refer Note 11)	2,743,036.00	—
	10,669,898.64	11,717,724.64
Add: Sales of waste Paper during the year	944,980.00	1,695,210.00
	11,614,878.64	13,412,934.64
3. Other liabilities		
a) Creditors for expenses:		
Rent of premises	16,453,397.04	15,798,749.04
Electricity charges	434,781.00	653,224.00
Job work	640,510.70	757,500.00
Others	450,923.05	742,291.18
b) Dues to Government/Semi Government agencies:		
CPF contribution	587,376.05	4,736,796.05
ESI contribution	320,026.89	225,643.49
Income tax deducted at source	144,776.00	196,094.00
Sales tax	25,851.00	43,248.00
Municipal taxes and PWD buildings division	92,280.00	223,790.00
c) Payable to staff:		
Dearness allowance arrears	7,515,353.00	5,852,525.00
Medical reimbursement	2,052,632.00	1,562,049.00
Surrender leave salary	543,843.25	593,890.25
Others	310,455.00	261,078.00
d) Others:		
LIC Group gratuity insurance premium	7,341,809.00	6,354,083.00
KBP Employees Co-Operative Society	1,732,569.89	2,340,467.74
KBPS Employees Welfare Association	2,291,575.11	2,541,612.11
Others	3,210,643.56	3,516,416.86
Total	58,065,573.78	63,203,955.58

B. PROVISIONS

DESCRIPTION	MARCH 31, 2005	MARCH 31, 2004
	(Figures in Rupees)	
1. Performance allowance/productivity linked bonus	2,418,148.00	2,215,570.00
2. Ex-gratia	123,300.00	131,900.00
Total	2,541,448.00	2,347,470.00

Sd/-
Managing Director

KERALA BOOKS AND PUBLICATIONS SOCIETY : YEAR 2004-05

SCHEDULE - X

MISCELLANEOUS INCOME

DESCRIPTION	MARCH 31, 2005	MARCH 31, 2004
	(Figures in Rupees)	
Interest received	102,147.48	149,243.04
Transportation Charges	65,317.00	12,257.50
Sales of scrap	542,741.45	---
Sale of tender form	74,212.00	65,776.00
Rent from KBPE Co-Operative Society	37,776.00	37,776.00
Profit on sale of vehicle	134,254.65	32,450.00
Others	469,586.10	422,571.28
Total	1,426,034.68	720,073.82

Sd/-
Managing Director

KERALA BOOKS AND PUBLICATIONS SOCIETY : YEAR 2004-05

SCHEDULE - XI

MATERIALS AND STORES CONSUMED

DESCRIPTION	MARCH 31, 2005	MARCH 31, 2004
	(Figures in Rupees)	
I A. Raw materials		
Opening stock	1,107,994.25	1,270,185.65
Add: Purchases	<u>13,239,552.22</u>	<u>5,354,329.94</u>
Total	14,347,546.47	6,624,515.59
Less: Closing stock	<u>3,465,335.00</u>	<u>1,107,994.25</u>
Consumption	10,882,211.47	5,516,521.34
B. Miscellaneous stores and spares		
Opening stock	6,873,409.27	7,005,269.72
Add: Purchases	<u>2,242,212.70</u>	<u>881,902.81</u>
Total	9,115,621.97	7,887,172.53
Less: Closing stock	<u>7,171,446.27</u>	<u>6,873,409.27</u>
Consumption	1,944,175.70	1,013,763.26
C. Tools		
Opening stock	373,449.20	465,332.21
Add: Purchases	<u>874,884.72</u>	<u>1,060.00</u>
Total	1,248,333.92	466,392.21
Less: Closing stock	<u>999,011.00</u>	<u>373,449.20</u>
Consumption	249,322.92	92,943.01
D. Electrical goods		
Opening stock	163,872.00	238,250.08
Add: Purchases	<u>221,601.01</u>	<u>48,419.17</u>
Total	385,473.01	286,669.25
Less: Closing stock	<u>147,825.00</u>	<u>163,872.00</u>
Consumption	237,648.01	122,797.25
E. Uniform cloth		
Opening stock	2,555.10	2,469.50
Add: Purchases	<u>117,328.76</u>	<u>20,742.12</u>
Total	119,883.86	23,211.62
Less: Closing stock	<u>2,533.00</u>	<u>2,555.10</u>
Consumption	117,350.86	20,656.52
Cost of goods consumed	<u>13,430,708.96</u>	<u>6,766,681.38</u>
II INCREASE/DECREASE IN STOCK		
Opening stock of printed materials including printing charges	662,707.62	1,820,059.00
Opening stock of work-in-progress	<u>3,235,649.91</u>	<u>4,469,391.00</u>
	3,898,357.53	6,289,450.00
Less: Closing stock of printed materials including printing charges	118,498.00	662,707.62
Closing stock of work-in-progress	<u>2,611,439.82</u>	<u>3,235,649.91</u>
Decrease in stock	<u>1,168,419.71</u>	<u>2,391,092.47</u>
Grand Total :Materials and stores consumed (I+II)	<u>14,599,128.67</u>	<u>9,157,773.85</u>

Sd/-
Managing Director

KERALA BOOKS AND PUBLICATIONS SOCIETY : YEAR 2004-05

SCHEDULE - XII

MANUFACTURING AND ADMINISTRATIVE EXPENSES

DESCRIPTION	MARCH 31, 2005	MARCH 31, 2004
	(Figures in Rupees)	
1. Staff cost:		
Salaries	34,273,814.37	34,919,291.75
Overtime wages	6,738.00	958,869.45
CPF Employer's contribution	3,122,578.00	3,179,677.00
Surrender leave salary	128,049.00	63,757.00
Group gratuity premium	1,092,596.00	1,069,841.00
Performance allowance	2,476,377.00	2,209,950.00
Staff welfare expenses	1,696,542.00	1,588,613.85
Other costs including daily wages,- ex-gratia, bonus etc	1,477,854.32	1,053,509.54
	44,274,548.69	45,043,509.59
2. Job Work	7,103,277.70	1,634,846.25
3. Note Book covers/Note Book Printing	353,263.00	
4. Piece work	4,724,383.20	
5. Carriage inwards/outwards	96,704.50	22,803.53
6. Power, light and water charges	4,556,338.00	3,650,326.70
7. Security Charges	484,215.00	470,962.00
8. Rent on land and buildings	702,037.00	702,037.00
9. Travelling Expenses	286,778.92	123,668.61
10. Postage, telegram and telephone charges	180,757.53	133,280.60
11. Insurance	290,960.00	285,312.00
12. Printing and Stationary	64,906.12	34,896.50
13. Vehicle Running and maintenance		
a) Petrol expences	143,776.86	65,211.38
b) Repairs	34,519.00	42,186.80
c) Vehicle insurance	27,444.00	10,580.00
14. Repairs and maintenance		
a) Plant and machinery	532,963.00	233,868.00
b) Building	11,240.00	128,751.00
c) Others	59,442.50	108,106.25
15. Rates and taxes	81,567.00	64,457.50
16. Advertisement expenses	27,486.94	45,375.38
17. Legal and professional charges	60,010.00	65,660.00
18. Reproduction film	911,164.50	
16. Audit fee	30,000.00	33,860.00
17. Office and miscellaneous expenses	705,245.47	458,685.79
Total	65,743,028.93	53,358,384.88

Sd/-
Managing Director

KERALA BOOKS AND PUBLICATIONS SOCIETY : YEAR 2004-05

SCHEDULE - XIII

ASSETS AND LIABILITIES WRITTEN OFF

DESCRIPTION	MARCH 31, 2005	MARCH 31, 2004
	(Figures in Rupees)	
Income tax deducted at source	-	707,669.33
Director of State Lotteries	-	1,236,583.17
Others	-	8,080.65
	-	<u>1,952,333.15</u>
Less: PWD Building Division	-	43,147.77
Sales tax payable	-	505,589.96
Earnest money deposit	-	97,019.09
Security Deposit	-	26,610.21
CPF employer contribution	-	9,700.00
Surcharge payable	-	39,119.90
		<u>721,186.93</u>
Total	-	<u>1,231,146.22</u>

SCHEDULE - XIV

PRIOR PERIOD INCOME (EXPENSE)

DESCRIPTION	MARCH 31, 2005	MARCH 31, 2004
	(Figures in Rupees)	
Less: Prior period expenses		
Sale of waste paper (Refer Note 11)	2,743,036.00	-
Printing Charges	-	1,921,876.83
Others	-	90,228.00
	<u>2,743,036.00</u>	<u>2,012,104.83</u>
Prior period expenses		
Printed material charges	-	1,179,675.00
Staff welfare expenses	-	959,291.00
Staff cost	-	85,045.00
Depreciation of building	-	25,334.20
Office expenses	2,200.00	83,263.00
Others	-	11,020.00
	<u>2,200.00</u>	<u>2,343,628.20</u>
Total	<u>2,740,836.00</u>	<u>(331,523.37)</u>

Sd/-
Managing Director