

**KERALA BOOKS AND PUBLICATIONS SOCIETY, KAKKANAD, KOCHI - 682 030**  
**BALANCE SHEET AS AT MARCH 31, 2006.**

DESCRIPTION	SCHEDULE NO.	MARCH 31, 2006	MARCH 31, 2005
		(Figures in rupees)	
<b>I. SOURCES OF FUNDS:</b>			
PERMANENT CAPITAL LOAN	I	5,000,000.00	5,000,000.00
RESERVES AND SURPLUS	II	56,847,979.74	10,758,405.00
LOANS	III		
Secured loan		-	403,645.25
Unsecured loans		57,346,255.40	53,815,896.40
<b>Total</b>		<b>119,194,235.14</b>	<b>69,977,946.65</b>
<b>II. APPLICATIONS OF FUNDS:</b>			
<b>FIXED ASSETS</b>	IV		
a) Gross block		98,766,055.98	97,134,609.56
b) Less: Depreciation		89,411,579.56	88,193,884.80
c) Net block		9,354,476.42	8,940,724.76
<b>INVESTMENTS:</b> (At cost, trade, unquoted)			
Shares in KBP Employees Co-operative Society		100,000.00	100,000.00
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>			
a) Inventories	V	21,241,989.00	14,516,088.09
b) Sundry debtors	VI	104,958,023.22	48,597,986.72
c) Cash and bank balances	VII	30,561,546.39	4,068,552.20
d) Loans and advances	VIII	2,974,515.55	2,324,598.30
<b>(A)</b>		<b>159,736,074.16</b>	<b>69,507,225.31</b>
Less: <b>CURRENT LIABILITIES AND PROVISIONS</b>	IX		
a) Current liabilities		47,465,775.44	58,065,573.78
b) Provisions		2,530,540.00	2,541,448.00
<b>(B)</b>		<b>49,996,315.44</b>	<b>60,607,021.78</b>
<b>Net Current Assets (A-B)</b>		<b>109,739,758.72</b>	<b>8,900,203.53</b>
<b>EXCESS OF EXPENDITURE OVER INCOME</b>		-	52,037,018.36
<b>Total :</b>		<b>119,194,235.14</b>	<b>69,977,946.65</b>

Significant Accounting Policies and Notes on Accounts

XIV

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

For and on behalf of the Board of Directors

Sd/-  
Babu Abraham  
Partner

Sd/-  
M.G.A. Ramen IPS  
Chairman & Managing Director

January 9, 2008  
Kochi.

Sd/-  
Governing Body Members

**KERALA BOOKS AND PUBLICATIONS SOCIETY, KAKKANAD, KOCHI - 682 030  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2006**

	SCHEDULE NO.	MARCH 31, 2006	MARCH 31, 2005
		(Figures in rupees)	
<b>INCOME:</b>			
Printing charges		94,752,313.60	72,056,659.05
Printed material charges		101,238,148.52	30,033,304.00
Sale of waste paper (Refer Note No.11)		16,644,754.45	11,227,399.40
Sale of note books		1,089,438.00	781,425.00
Miscellaneous income	X	1,792,420.89	1,426,034.68
<b>Total :</b>		<b>215,517,075.46</b>	115,524,822.13
<b>EXPENDITURE:</b>			
Materials and stores consumed	XI	39,655,813.34	14,599,128.67
Manufacturing and administrative expenses	XII	71,978,158.94	65,743,028.93
Interest on Government of Kerala loans		2,216,652.00	2,216,652.00
Penal interest on Government of Kerala loans		1,313,707.00	7,287,651.00
Depreciation	IV	1,418,917.08	1,638,091.68
<b>Total :</b>		<b>116,583,248.36</b>	91,484,552.28
<b>Net Profit</b>		<b>98,933,827.10</b>	24,040,269.85
Less/(Add): Prior period expense/(income)	XIII	807,234.00	(2,740,836.00)
<b>Net Profit for the year</b>		<b>98,126,593.10</b>	26,781,105.85
Less: Excess of expenditure over income brought forward from previous year		(52,037,018.36)	(78,818,124.21)
<b>Excess of income over expenditure / (expenditure over income) transferred to Balance Sheet</b>		<b>46,089,574.74</b>	(52,037,018.36)
<b>Significant Accounting Policies and Notes on Accounts</b>	XIV		

Per our report attached to Balance sheet.

For Babu A. Kallivayalil & Co.,  
Chartered Accountants,

Sd/-  
Babu Abraham  
Partner

For and on behalf of the Board of Directors

Sd/-  
M.G.A. Ramen IPS  
Chairman & Managing Director

January 9, 2008  
Kochi.

Sd/-  
Governing Body Members

## KERALA BOOKS AND PUBLICATIONS SOCIETY : 2005-06

### SCHEDULE - I

<b>PERMANENT CAPITAL LOAN</b>	<b>MARCH 31, 2006</b>	<b>MARCH 31, 2005</b>
	(Figures in rupees)	
From Government of Kerala	5,000,000.00	5,000,000.00
<b>Total :</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>

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 provided for penal interest @ 2.5% for the belated remittance of interest pertaining to the period from 01.04.2005 to 31.03.2006 amounting to Rs. 2.68 lacs (Previous year: Rs. 27.36 lacs including arrears). The Society is yet to pay Rs. 137.14 lacs (Previous year : Rs. 129.47 lacs) being interest (including penal interest) accrued on the above loan from 29.10.1984 to 31.03.2006.

### SCHEDULE - II

<b>RESERVES AND SURPLUS</b>	<b>MARCH 31, 2006</b>	<b>MARCH 31, 2005</b>
	(Figures in rupees)	
<b>CAPITAL RESERVES</b>		
1. Investment subsidy	374,405.00	374,405.00
2. Grant from Government of Kerala	10,384,000.00	10,384,000.00
<b>Total: (A)</b>	<b>10,758,405.00</b>	<b>10,758,405.00</b>
<b>GENERAL RESERVE</b>		
Excess of income over expenditure for the year	46,089,574.74	-
<b>Total: (B)</b>	<b>46,089,574.74</b>	<b>-</b>
<b>Grand total (A)+(B)</b>	<b>56,847,979.74</b>	<b>10,758,405.00</b>

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 lacs was sanctioned vide G.O.(Rt) No.2059/89/H.Edn dt. 11.11.87 and Rs.2.13 lacs 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/H1/92/ 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.

**KERALA BOOKS AND PUBLICATIONS SOCIETY : 2005-06**

**SCHEDULE - III**

<b>LOANS</b>	<b>MARCH 31, 2006</b>	<b>MARCH 31, 2005</b>
	<b>(Figures in rupees)</b>	
<b>SECURED LOANS</b>		
Vehicle loan	-	403,645.25
<b>Total:</b>	-	403,645.25

<b>UNSECURED LOANS</b>	<b>MARCH 31, 2006</b>	<b>MARCH 31, 2005</b>
	<b>(Figures in Rupees)</b>	
<b>FROM GOVERNMENT OF KERALA:</b>		
1. For purchase of Harris Model Offset Printing machine		
a) State Government Portion	1,445,000.00	
Add: Interest accrued and due	2,923,609.60	
	<u>4,368,609.60</u>	
Add: Penal interest	797,419.00	
	<u>5,166,028.60</u>	4,843,591.60
b) Central Government portion	9,409,008.00	
Add: Interest accrued and due	10,877,881.00	
	<u>20,286,889.00</u>	
Add: Penal interest	2,730,216.00	
	<u>23,017,105.00</u>	21,588,883.00
2. For purchase of HMT machine	200,135.00	
Add: Interest accrued and due	394,798.60	
	<u>594,933.60</u>	
Add: Penal interest	87,677.00	
	<u>682,610.60</u>	638,231.60
3. For purchase of Muller Martini Saddle Switcher machine	1,900,000.00	
Add: Interest accrued and due	3,828,213.30	
	<u>5,728,213.30</u>	
Add: Penal interest	897,659.00	
	<u>6,625,872.30</u>	6,202,346.30
4. For purchase of spare parts and machinery	2,500,000.00	
Add: Interest accrued and due	4,555,293.00	
	<u>7,055,293.00</u>	
Add: Penal interest	1,084,859.00	
	<u>8,140,152.00</u>	7,596,131.00
5. Interest accrued and due on Permanent capital loan	10,710,958.90	
Add: Penal interest	3,003,528.00	
	<u>13,714,486.90</u>	12,946,712.90
<b>Total :</b>	<b>57,346,255.40</b>	53,815,896.40

(Refer note number C.1 to C.5 below)

Notes:

C.1. In the case of Harris printing machine, the Government has originally sanctioned a loan of Rs.306.58 lacs (net of grants). Of the above, Rs.110 lacs was sanctioned vide G.O. (Rt) No. 1185/87/H.Edn

dt. 15.06.87, Rs. 91.45 lacs vide G.O.(Rt) No. 1118/87/H.Edn dt. 03.10.87 & 10.11.87, Rs.90.45 lacs vide G.O. (Rt) No.2059/87/H.Edn dt. 11.11.87, Rs.14.68 lacs 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 lacs.

- C.2. Vide G.O. (Rt) No. 62/93/H.Edn dated 08.01.93. read with their letter no: 41374/H1/92/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 has provided for penal interest of Rs. 1.20 lacs (Previous year: Rs. 6.77 lacs including arrears) @ 2.75% for the belated remittance of principal and interest pertaining to the peroid from 01-04-2005 to 31-03-2006. The Society is yet to make a repayment of the last installment of Rs.14.45 lacs due on 08.01.98 besides interest over due.
- C.3. As per the order referred 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 lacs is over due. During the year, the Society has provided for penal interest of Rs. 5.58 lacs (Previous year : Rs. 21.72 lacs including arrears) @ 2.75% for the belated remittance of principal and interest pertaining to the period from 01.04.2005 to 31.03.2006. Though penal interest for the period from 01-07-88 to 01-07-93 amounting to Rs. 9.25 lacs 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 lacs 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 lacs 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 lacs was originally sanctioned vide Government orders G.O.(RT)No. 237/91/H.Edn dt. 21.02.91 (Rs. 31.5 lacs), G.O. (RT) No. 344/91/H.Edn dt. 08.03.91 (Rs. 22.5 lacs) and G.O. (RT) No. 442/91/H.Edn dt. 25.03.91 (Rs. 8.5 lacs).  
All the above loans were repayable in 5 annual installments starting from the date of the Government 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 provided for penal interest of Rs. 3.68 lacs (Previous year : Rs. 17.02 lacs including arrears) @ 2.75% for the belated remittance of principal and interest pertaning to the period from 01.04.2005 to 31.03.2006.
- 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. (Refere note C.3 and C.4)

**KERALA BOOKS AND PUBLICATIONS SOCIETY : 2005-06**

**SCHEDULE - IV : FIXED ASSETS**

Description	Gross Block			Depreciation				Net block			
	As On 01.04.05	During the year		As On 31.03.06	Rate	Up to 31.03.05	For the year	On deletions during the year	Up to 31.03.06	As On	
		Additions	Deletions							31.03.06	31.03.05
<b>Land and buildings:</b>											
Land development expenditure	109,303.19			109,303.19	-						109,303.19
Acid storage tank	10,250.00			10,250.00	10%	9,341.54	90.85		9,432.39		817.61
Canteen block	442,842.50			442,842.50	10%	308,298.86	13,454.36		321,753.22		121,089.28
Gardeners shed	8,774.00			8,774.00	10%	7,909.96	86.40		7,996.36		777.64
Paper storage platform	10,040.00			10,040.00	10%	8,533.07	150.69		8,683.76		1,356.24
Water supply works	202,785.70			202,785.70	10%	175,240.73	2,754.50		177,995.23		24,790.47
Addition to building	626,715.05	761,077.00		1,387,792.05	10%	208,628.15	41,808.69		250,436.84		1,137,355.21
<b>Plant and machinery:</b>											
Fire fighting equipments	124,415.14			124,415.14	15%	108,381.59	2,405.03		110,786.62		13,628.52
Process room equipments	224,305.71			224,305.71	15%	220,286.11	602.94		220,889.05		3,416.66
Composing room equipments	47,254.76			47,254.76	15%	45,955.74	194.85		46,150.59		1,104.17
Plant and machinery	87,010,653.62	628,944.00		87,639,597.62	15%	80,787,738.34	933,437.29		81,721,175.63		5,918,421.99
Factory equipments	1,385,939.45			1,385,939.45	15%	1,109,111.04	41,524.26		1,150,635.30		235,304.15
Electrical installation	1,281,560.00			1,281,560.00	15%	1,091,637.08	28,488.44		1,120,125.52		161,434.48
Weigh bridge	261,424.80			261,424.80	15%	249,504.00	1,788.12		251,292.12		10,132.68
Plant and machinery installed but not in use	902,173.74			902,173.74	15%	886,998.03	2,276.36		889,274.39		12,899.35
Telephone installation	213,847.50			213,847.50	15%	170,950.27	6,434.58		177,384.85		36,462.65
Office and other equipments	623,721.27			623,721.27	15%	458,385.55	24,800.36		483,185.91		140,535.36
<b>Computer and accessories:</b>	607,835.55	23,400.00		631,235.55	60%	338,655.33	161,508.13		500,163.46		131,072.09
<b>Furniture and fixtures:</b>											
Sign board	20,361.76			20,361.76	10%	18,258.07	1,430.27		19,688.34		12,872.42
Electrical fittings	39,228.80	12,199.00		39,228.80	10%	14,811.04	2,441.78		17,252.82		21,975.98
Furniture and fittings	1,935,186.95			1,935,186.95	10%	1,485,257.11	44,992.98		1,530,250.09		404,936.86
Canteen furniture	203,337.80			203,337.80	15%	154,456.14	7,332.25		161,788.39		41,549.41
<b>Other assets:</b>											
Library	6,137.04			6,137.04	10%	5,066.12	107.09		5,173.21		963.83
Borewell	4,000.00			4,000.00	10%		400.00		400.00		3,600.00
<b>Vehicles:</b>											
Motor vehicle	831,370.58	421,897.00	216,070.58	1,037,197.00	20%	329,376.55	100,398.81	201,222.32	228,553.04		808,643.96
Cycle	1,144.65			1,144.65	20%	1,104.38	8.05		1,112.43		32.22
<b>Total:</b>	<b>97,134,609.56</b>	<b>1,847,517.00</b>	<b>216,070.58</b>	<b>98,766,055.98</b>		<b>88,193,884.80</b>	<b>1,418,917.08</b>	<b>201,222.32</b>	<b>89,411,579.56</b>		<b>9,354,476.42</b>
Previous year Total	98,246,214.58	1,177,590.00	2,289,195.02	97,134,609.56		88,638,253.79	1,638,091.68	2,082,460.67	88,193,884.80		8,940,724.76
											9,607,960.79

**KERALA BOOKS AND PUBLICATIONS SOCIETY : 2005-06**  
**CURRENT ASSETS, LOANS AND ADVANCES**

**A. CURRENT ASSETS**

**SCHEDULE - V**

DESCRIPTION	MARCH 31, 2006	MARCH 31, 2005
	(Figures in rupees)	
<b>INVENTORIES</b> (As valued, verified and certified by the Managing Director):		
a) Raw materials	4,121,564.00	3,465,335.00
b) Miscellaneous stores, spares, electrical goods and uniform cloth	7,317,567.77	7,321,804.27
c) Loose tools on revaluation	891,694.00	999,011.00
d) Printing materials including printing charges	4,327,924.09	118,498.00
e) Work-in-progress: Text books, lottery tickets etc under printing	4,583,239.14	2,611,439.82
<b>Total</b>	<b>21,241,989.00</b>	<b>14,516,088.09</b>

**SCHEDULE - VI**

DESCRIPTION	MARCH 31, 2006	MARCH 31, 2005
	(Figures in rupees)	
<b>SUNDRY DEBTORS</b> ( <i>Unsecured, considered good subject - to confirmation</i> )		
a) Debts outstanding for more than six months:		
Director of Public Instructions	15,309,939.92	
Less: Rebate	<u>7,590,595.21</u>	
Public Relations Department	1,117,560.00	13,543,490.11
Kerala State Co-operative Consumer's Federation	401,925.00	-
Kerala State Open School	359,924.00	359,924.00
Others	<u>319,263.82</u>	3,366,273.13
	9,918,017.53	
b) Debts outstanding for less than six months:		
Director of Public Instructions, Trivandrum	57,586,798.73	20,083,415.73
State Council of Education, Research and Training	10,758,990.80	-
Farm Information Bureau	5,815,030.00	4,426,255.00
Director of State Lotteries	5,077,267.75	2,980,500.00
Kerala Institute of Local Administration	4,215,494.00	3,115.00
Public Relations Department	3,944,464.00	-
Kerala State Open School	1,168,512.00	-
Kerala State Archives Department	1,156,667.00	389,700.00
Hindustan Newsprint Ltd.	661,768.41	373,881.05
Animal Husbandry Department	533,939.00	-
Commissioner, Commercial Taxes	649,959.00	167,994.75
Others	<u>3,471,115.00</u>	2,903,437.95
<b>Total</b>	<b>95,040,005.69</b>	<b>48,597,986.72</b>
	<b>104,958,023.22</b>	

**KERALA BOOKS AND PUBLICATIONS SOCIETY : 2005-06**

**SCHEDULE - VII**

DESCRIPTION	MARCH 31, 2006	MARCH 31, 2005
	(Figures in Rupees)	
<b>CASH AND BANK BALANCES</b>		
i) Cash and stamps on hand	27,851.78	247,057.35
ii) Balance with scheduled banks and treasuries		
In Savings Bank accounts:		
a) UBI , Thrikkakara	1,676,912.23	2,888,070.57
b) SBT, Civil station branch	210,559.99	67,727.99
c) SBI, Ernakulam	190,629.91	545,365.19
d) SBI, Trivandrum	441.52	425.08
e) Ernakulam District Co-operative Bank	1,045,070.81	-
f) ESI (KBPS) Fund a/c with UBI, Thrikkakara	185,217.15	148,947.40
In term deposits:		
a) Ernakulam District Co-operative Bank	5,037,808.00	19,462.62
b) UBI	20,335,510.00	-
In Treasury account:		
a) Principal Sub-Treasury, Trivandrum	1,839,974.00	141,000.00
b) District Treasury, Ernakulam	11,571.00	10,496.00
<b>Total</b>	<b>30,561,546.39</b>	<b>4,068,552.20</b>



**KERALA BOOKS AND PUBLICATIONS SOCIETY : 2005-06**

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

DESCRIPTION	MARCH 31, 2006	MARCH 31, 2005
	(Figures in rupees)	
<b>Advance recoverable in cash or kind or for value to be received (Unsecured, considered good)</b>		
a) Staff advances		
House building advances	152,093.00	232,604.00
Bonus advances	625,254.00	625,254.00
Festival advances	253,500.00	218,500.00
Others	<u>35,267.80</u>	29,212.00
	1,066,114.80	
b) Other advances		
Prepaid expenses	264,821.50	270,885.00
Stipend receivable	104,544.75	118,822.80
Others	<u>477,348.00</u>	15,104.00
	846,714.25	
c) Deposits		
Kerala State Electricity Board	958,385.00	711,975.00
Telephone Deposit - BSNL	32,049.50	32,049.50
Others	<u>22,025.00</u>	22,025.00
	1,012,459.50	
d) Income tax deducted at source	49,227.00	48,167.00
<b>Total</b>	<b>2,974,515.55</b>	2,324,598.30

**KERALA BOOKS AND PUBLICATIONS SOCIETY : 2005-06**

**SCHEDULE - IX**

**CURRENT LIABILITIES AND PROVISIONS**

**A. CURRENT LIABILITIES**

DESCRIPTION	MARCH 31, 2006	MARCH 31, 2005
	(Figures in rupees)	
1. Sundry creditors (Subject to confirmation)		
Advanced from Kerala State Legal Service Authorities	500,000.00	-
Sri Industries	218,272.00	218,272.00
Tamil Nadu News Print and Papers Limited	173,137.00	173,137.00
Farm Information Bureau	120,000.00	120,000.00
Others	569,021.00	1,790,483.60
2. Government of Kerala account	11,614,878.64	
Less: (i) Amount adjusted against invoice	2,647,500.00	
(ii) Share of sales proceeds of waste paper wrongly credited during the period 2000-01 to 2004-05 reversed during the year	601,972.00	
	8,365,406.64	
Add: Sale of waste paper during the year	699,851.00	
	9,065,257.64	11,614,878.64
3. Other liabilities		
a) Creditors for expenses:		
Rent of premises	17,108,045.04	16,453,397.04
Electricity charges	425,464.00	434,781.00
Job work	458,103.00	640,510.70
Others	258,712.95	450,923.05
	18,250,324.99	
b) Dues to Government/semi Government agencies:		
CPF contribution	480,531.05	587,376.05
ESI contribution	302,364.14	320,026.89
Income tax deducted at source	244,136.00	144,776.00
Sales tax	68,297.11	25,851.00
Municipal taxes and PWD buildings division	92,280.00	92,280.00
	1,187,608.30	
c) Payable to staff:		
Dearness allowance arrears	3,681,757.00	7,515,353.00
Medical reimbursement	1,384,432.00	2,052,632.00
Surrender leave salary	575,820.25	543,843.25
Others	123,604.00	310,455.00
	5,765,613.25	
d) Others:		
LIC Group gratuity insurance premium	6,565,635.00	7,341,809.00
KBP Employees Co-operative Society	195,245.89	1,732,569.89
KBPS Employees Welfare Association	1,618,314.11	2,291,575.11
Others	3,237,346.26	3,210,643.56
	11,616,541.26	
<b>Total :</b>	<b>47,465,775.44</b>	<b>58,065,573.78</b>

**B. PROVISIONS**

DESCRIPTION	MARCH 31, 2006	MARCH 31, 2005
	(Figures in rupees)	
1. Performance allowance	2,413,540.00	2,418,148.00
2. Ex-gratia	117,000.00	123,300.00
<b>Total</b>	<b>2,530,540.00</b>	<b>2,541,448.00</b>

**KERALA BOOKS AND PUBLICATIONS SOCIETY : 2005-06****SCHEDULE - X****MISCELLANEOUS INCOME**

DESCRIPTION	MARCH 31, 2006	MARCH 31, 2005
	(Figures in rupees)	
Interest received	571,562.05	102,147.48
Transportation charges	61,689.00	65,317.00
Sales of scrap	530,966.15	542,741.45
Sale of tender form	37,772.85	74,212.00
Rent from KBPE Co-operative Society	37,776.00	37,776.00
Profit on sale of vehicle	25,151.74	134,254.65
Others	527,503.10	469,586.10
<b>Total</b>	<b>1,792,420.89</b>	<b>1,426,034.68</b>

**KERALA BOOKS AND PUBLICATIONS SOCIETY : 2005-06**

**SCHEDULE - XI**

**MATERIALS AND STORES CONSUMED**

DESCRIPTION		MARCH 31, 2006	MARCH 31, 2005
		(Figures in rupees)	
<b>I</b>	<b>A. Raw materials</b>		
	Opening stock	3,465,335.00	1,107,994.25
	Add: Purchases	<u>42,911,426.95</u>	<u>13,239,552.22</u>
	Total	46,376,761.95	14,347,546.47
	Less: Closing stock	<u>4,121,564.00</u>	<u>3,465,335.00</u>
	Consumption	42,255,197.95	10,882,211.47
	<b>B. Miscellaneous stores and spares</b>		
	Opening stock	7,171,446.27	6,873,409.27
	Add: Purchases	<u>2,923,759.28</u>	<u>2,242,212.70</u>
	Total	10,095,205.55	9,115,621.97
	Less: Closing stock	<u>7,154,912.27</u>	<u>7,171,446.27</u>
	Consumption	2,940,293.28	1,944,175.70
	<b>C. Tools</b>		
	Opening stock	999,011.00	373,449.20
	Add: Purchases	<u>115,333.00</u>	<u>874,884.72</u>
	Total	1,114,344.00	1,248,333.92
	Less: Closing stock	<u>891,694.00</u>	<u>999,011.00</u>
	Consumption	222,650.00	249,322.92
	<b>D. Electrical goods</b>		
	Opening stock	147,825.00	163,872.00
	Add: Purchases	<u>333,222.02</u>	<u>221,601.01</u>
	Total	481,047.02	385,473.01
	Less: Closing stock	<u>150,650.00</u>	<u>147,825.00</u>
	Consumption	330,397.02	237,648.01
	<b>E. Uniform cloth</b>		
	Opening stock	2,533.00	2,555.10
	Add: Purchases	<u>97,973.00</u>	<u>117,328.76</u>
	Total	100,506.00	119,883.86
	Less: Closing stock	<u>12,005.50</u>	<u>2,533.00</u>
	Consumption	88,500.50	117,350.86
	<b>Cost of goods consumed</b>	<b><u>45,837,038.75</u></b>	<b><u>13,430,708.96</u></b>
<b>II</b>	<b>INCREASE/DECREASE IN STOCK</b>		
	Opening stock of printed materials including printing charges	118,498.00	662,707.62
	Opening stock of work-in-progress	<u>2,611,439.82</u>	<u>3,235,649.91</u>
		2,729,937.82	3,898,357.53
	Less: Closing stock of printed materials including printing charges	4,327,924.09	118,498.00
	Closing stock of work-in-progress	<u>4,583,239.14</u>	<u>2,611,439.82</u>
	<b>(Increase) / Decrease in stock</b>	<b><u>(6,181,225.41)</u></b>	<b><u>1,168,419.71</u></b>
	<b>Grand total :Materials and stores consumed (I+II)</b>	<b><u>39,655,813.34</u></b>	<b><u>14,599,128.67</u></b>

**KERALA BOOKS AND PUBLICATIONS SOCIETY : 2005-06**

**SCHEDULE - XII**

**MANUFACTURING AND ADMINISTRATIVE EXPENSES**

DESCRIPTION	MARCH 31, 2006	MARCH 31, 2005
	(Figures in rupees)	
1 Staff cost:		
Salaries	31,717,925.85	34,273,814.37
CPF Employer's contribution	2,950,387.00	3,122,578.00
Surrender leave salary	458,746.00	128,049.00
Group gratuity premium	1,115,628.00	1,092,596.00
Performance allowance	2,413,540.00	2,476,377.00
Staff welfare expenses	1,902,739.10	1,696,542.00
Other costs including daily wages, stipend, ex-gratia, bonus etc	<u>3,283,069.32</u>	<u>1,484,592.32</u>
	43,842,035.27	44,274,548.69
2 Reproduction film	906,650.12	911,164.50
3 Job Work	8,046,032.80	7,103,277.70
4 Note book covers/note book printing	599,494.00	353,263.00
5 Piece work	8,393,558.60	4,724,383.20
6 Carriage inwards/outwards	1,210,461.43	96,704.50
7 Power, light and water charges	5,519,883.00	4,556,338.00
8 Security charges	467,849.00	484,215.00
9 Rent on land and buildings	702,037.00	702,037.00
10 Travelling expenses	287,278.15	286,778.92
11 Postage, telegram and telephone charges	192,224.05	180,757.53
12 Insurance	294,448.65	290,960.00
13 Printing and stationary	65,483.50	64,906.12
14 Vehicle running and maintenance :		
a) Petrol expenses	193,012.98	143,776.86
b) Repairs	52,241.30	34,519.00
c) Vehicle insurance	<u>21,508.85</u>	27,444.00
	266,763.13	
15 Repairs and maintenance :		
a) Plant and machinery	326,805.00	532,963.00
b) Building	49,816.00	11,240.00
c) Others	<u>22,136.00</u>	59,442.50
	398,757.00	
16 Rates and taxes	30,709.00	81,567.00
17 Advertisement expenses	58,617.55	27,486.94
18 Legal and professional charges	56,084.00	60,010.00
19 Audit fee	49,440.00	30,000.00
20 Office and miscellaneous expenses	590,352.69	705,245.47
<b>Total :</b>	<b>71,978,158.94</b>	<b>65,743,028.93</b>

**KERALA BOOKS AND PUBLICATIONS SOCIETY : 2005-06**

**SCHEDULE - XIII**

**PRIOR PERIOD EXPENSE / (INCOME)**

DESCRIPTION	MARCH 31, 2006	MARCH 31, 2005
	(Figures in rupees)	
Prior period expenses:		
Staff cost	1,335,744.00	-
Others	73,462.00	2,200.00
<b>(A)</b>	<b>1,409,206.00</b>	2,200.00
Less: Prior period income:		
Sale of waste paper (Refer Note 11)	<b>(B) 601,972.00</b>	2,743,036.00
<b>Total :</b>	<b>(A)-(B) 807,234.00</b>	(2,740,836.00)