

KERALA BOOKS AND PUBLICATIONS SOCIETY, KAKKANAD, KOCHI-682 030.

BALANCE SHEET AS AT MARCH 31, 2014

DESCRIPTION	SCH No		March 31,2014	March 31,2013
			(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		424,172,433.41	302,759,545.33
LOAN FUNDS	III		87,738,614.77	83,730,592.03
Total :			<b>516,911,048.18</b>	<b>391,490,137.36</b>
<b>II APPLICATIONS OF FUNDS:</b>				
<b>FIXED ASSETS</b>				
a) Gross block	IV	178,068,657.22		
b) Less: Depreciation fund		131,888,333.50		
c) Net block			<b>46,180,323.72</b>	<b>44,905,705.48</b>
<b>INVESTMENTS: (At cost,trade,unquoted)</b>				
Shares in KBP Employees Cooperative Society			100,000.00	100,000.00
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>				
a) Inventories	V		103,098,713.60	48,935,640.66
b) Sundry debtors	VI		210,076,201.88	240,917,153.68
c) Cash and bank balances	VII		291,726,141.77	180,800,492.73
d) Interest accrued but not due on fixed deposit			5,435,505.00	3,884,938.00
e) Loans and advances	VIII		48,456,725.26	37,125,098.51
(A)			<b>658,793,287.51</b>	<b>511,663,323.58</b>
<b>Less: CURRENT LIABILITIES AND PROVISIONS</b>				
a) Current liabilities	IX		110,468,924.05	116,621,568.70
b) Provisions		77,693,639.00	48,557,323.00	
(B)			<b>188,162,563.05</b>	<b>165,178,891.70</b>
Net Current Assets	(A-B)		470,630,724.46	346,484,431.88
Total :			<b>516,911,048.18</b>	<b>391,490,137.36</b>
<b>Significant Accounting Policies and Notes on Accounts</b>				
	XIV			

For and on behalf of the Governing Body

As per our report attached.  
for Paulson and Co.  
Chartered Accountants  
Firm registration number :0026205

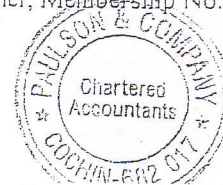
M.G. Rajamanickam IAS  
Managing Director

M.P.Salim  
GB Member Finance

K P Paulson  
Partner, Membership No. 021855

Date: 10<sup>th</sup> Nov, 2014  
Kochi

S.S. Kumar  
GB Member



**KERALA BOOKS AND PUBLICATIONS SOCIETY, KAKKANAD, KOCHI-682 030.**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2014**


DESCRIPTION	SCH No	March 31, 2014	March 31, 2013
		(Figures in Rupees)	
<b>INCOME:</b>			
Printing charges		56,440,809.00	68,768,607.90
Printed material charges		474,769,279.36	367,091,211.55
Sale of waste paper (Refer Note number 11)		25,603,347.71	28,574,315.39
Distribution Charge (Text Books)		60,198,883.90	58,142,230.00
Miscellaneous income	X	17,614,834.58	16,572,030.04
<b>Total:</b>		<b>634,627,154.55</b>	<b>539,148,394.88</b>
<b>EXPENDITURE:</b>			
Materials and stores consumed	XI (1)	108,745,480.64	87,023,949.63
Variation in stock	XI (2)	(22,474,567.00)	12,709,998.00
Manufacturing and administrative expenses	XII	351,744,060.82	319,206,355.74
Interest on Government of Kerala loans		2,216,652.00	2,216,652.00
Penal interest on Government of Kerala loans		1,791,370.74	1,731,662.80
Depreciation	IV	8,234,156.92	8,139,927.93
<b>Total:</b>		<b>450,257,154.12</b>	<b>431,028,546.10</b>
Net surplus		184,370,000.43	108,119,848.78
Add/Less : Prior period income/ expenses	XIII	(76,359.25)	294,087.00
Less: Income tax paid for previous year		-	1,514,710.00
Less : Provision for income tax		184,293,641.08	106,899,225.78
Excess of income over expenditure for the year		62,880,753.00	33,711,583.00
Add: Excess of income over expenditure brought forward from previous year		121,412,888.08	73,187,642.78
Excess of income over expenditure transferred to Balance Sheet		292,001,140.33	218,813,497.55
		<b>413,414,028.41</b>	<b>292,001,140.33</b>

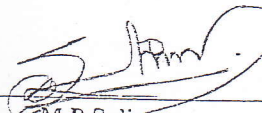
**Significant Accounting Policies and**

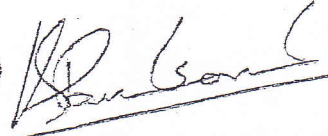
**Notes on Accounts XIV**

For and on behalf of the Governing Body

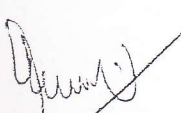
As per our report attached.  
for Paulson and Co.  
Chartered Accountants  
Firm registration number : 002620S

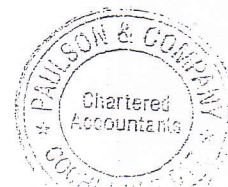
  
M.G. Rajamanickam IAS  
Managing Director

  
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GB Member Finance

  
K P Paulson  
Partner, Membership No. 021855

Date: 10<sup>th</sup> Nov 2014  
Kochi

  
S.S. Kumar  
GB Member



**KERALA BOOKS AND PUBLICATIONS SOCIETY:2013-14**

**SCHEDULE - I**

PERMANENT CAPITAL LOAN	March 31,2014	March 31,2013
	(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 ` 50 lacs, 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.C. 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 01.04.2013 to 31.03.2014 amounting to ` 3.68 lacs (Previous year: `3.55 lacs). The Society is yet to pay ` 203.07 lacs (Previous year: `194.39 lacs) being interest (including penal interest) accrued on the above loan from 29.10.1984 to 31.03.2014.

**SCHEDULE - II**

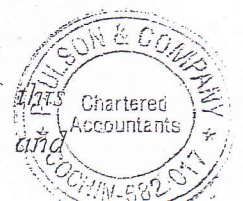
RESERVES AND SURPLUS	March 31,2014	March 31,2013
	(Figures in Rupees)	
Investment subsidy	374,405.00	374,405.00
Grant from Government of Kerala	10,384,000.00	10,384,000.00
<b>Total: (A)</b>	<b>10,758,405.00</b>	<b>10,758,405.00</b>
<b>CAPITAL RESERVES</b>		
<b>GENERAL RESERVE</b>		
Excess of income over expenditure brought forward from Income and Expenditure account	413,414,028.41	292,001,140.33
<b>Total: (B)</b>	<b>413,414,028.41</b>	<b>292,001,140.33</b>
<b>Grand total (A)+(B)</b>	<b>424,172,433.41</b>	<b>302,759,545.33</b>

Note: B

The Government of Kerala has sanctioned an amount of `103.84 lacs as grant against loans availed from Government of Kerala for the import and installation of Harris printing machine. Of the above, ` 39.55 lacs was sanctioned vide G.O (Rt) No.2059/ 89/ H.Edn dt. 11.11.87 and `2.13 lacs vide G.O (Rt) No.62/93 / H.Edn dated 08.01.93 and `62.16 lacs 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.~~

Note: C

Accumulated General Reserve for the year 2013-14 is Rs.4134.14 lacs. Out of Rs.1214.13 lacs belongs to the excess of Income over Expenditure for the year and Rs.2920.01 lacs belongs to the previous year.

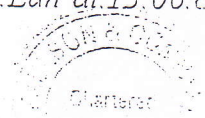


**KERALA BOOKS AND PUBLICATIONS SOCIETY : 2013-14**

**SCHEDULE - III**

UNSECURED LOAN			March 31,2014	March 31,2013
			(Figures in Rupees)	
1. For purchase of Harris model offset printing machine				
a) State Government portion :	Principal	1,445,000.00		1,445,000.00
	Interest	4,542,009.42		4,339,709.42
		<u>5,987,009.42</u>		5,784,709.42
	Penal interest	1,958,790.11		1,794,147.34
			<b>7,945,799.53</b>	<b>7,578,856.76</b>
b) Central Government Portion :	Principal	9,409,008.00		9,409,008.00
	Interest	17,840,545.18		16,970,212.18
		<u>27,249,553.18</u>		26,379,220.18
	Penal interest	8,054,960.26		7,305,597.53
			<b>35,304,513.44</b>	<b>33,684,817.71</b>
2. For purchase of HMT machine :				
	Principal	200,135.00		200,135.00
	Interest	618,950.60		590,931.60
		<u>819,085.60</u>		791,066.60
	Penal interest	246,300.00		223,775.16
			<b>1,065,385.60</b>	<b>1,014,341.76</b>
3. For purchase of Muller Martini Saddle Switcher machine:				
	Principal	1,900,000.00		1,900,000.00
	Interest	5,956,213.30		5,690,213.30
		<u>7,856,213.30</u>		7,590,213.30
	Penal interest	2,421,206.35		2,205,160.48
			<b>10,277,419.65</b>	<b>9,795,373.78</b>
4. For purchase of spare parts and machinery:				
	Principal	2,500,000.00		2,500,000.00
	Interest	7,355,293.00		7,005,293.00
		<u>9,855,293.00</u>		9,505,293.00
	Penal interest	2,983,524.80		2,712,504.24
			<b>12,838,817.80</b>	<b>12,217,797.24</b>
5. Interest accrued and due on Permanent capital loan:				
	Interest	14,710,958.90		14,210,958.90
	Penal interest	5,595,719.85		5,227,945.88
			<b>20,306,678.75</b>	<b>19,438,904.78</b>
			<b>87,738,614.77</b>	<b>83,730,592.03</b>

Notes:  
 C.1 In the case of Harris printing machine, the Government has originally sanctioned a loan of `306.58 lacs (net of grants). Of the above, `110 lacs was sanctioned vide G.O. (Rt) No.1185/87/ H.Edn dt. 15.06.87, `91.45 lacs vide G.O. (Rt) No.1118/87/H.Edn dt. 03.10.87 & 10.11.87, `90.45 lacs vide G.O. (Rt) No.2059/87/ H.Edn dt. 11.11.87, `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 `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 `1.65 lacs (Previous year: ` 1.59 lacs) @ 2.75% for the belated remittance of principal and interest pertaining to the period from 01.04.2013 to 31.03.2014. The Society is yet to make a repayment of the last installment of ` 14.45 lacs (Previous year: `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 repayable 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 ` 94.09 lacs (Previous year Rs.94.09 lacs) is over due. During the year, the Society has provided for penal interest of ` 7.49 lacs (Previous year: ` 7.26 lacs) @ 2.75% for the belated remittance of principal and interest pertaining to the period from 01.04.2013 to 31.03.2014. Though penal interest for the period from 01.07.88 to 01.07.93 amounting to ` 9.25 lacs has already been remitted to Government of Kerala in the earlier years, 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 ` 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 ` 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 ` 62.5 lacs was originally sanctioned vide Government orders: G.O.(RT)No. 237 / 91 / H.Edn dt. 21.02.91 ( ` 31.5 lacs) , G.O. (RT) No. 344 / 91 / H.Edn dt. 08.03.91 ( ` 22.5 lacs) and G.O. (RT) No.442/91/H.Edn dt. 25.03.91 ( ` 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 ` 5.10 lacs (Previous year: ` 4.92lacs) @ 2.75% for the belated remittance of principal and interest pertaining to the period from 01.04.2013 to 31.03.2014.





**KERALA BOOKS AND PUBLICATIONS SOCIETY:2013-14**  
**CURRENT ASSETS, LOANS AND ADVANCES .**

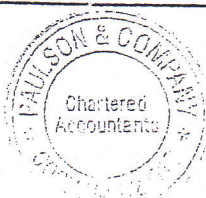
**A. CURRENT ASSETS**

**SCHEDULE- V**

DESCRIPTION	March 31,2014	March 31,2013
	(Figures in Rupees)	
<b>INVENTORIES</b> (As valued, verified and certified by the Managing Director):		
a) Raw materials	43,854,042.64	13,860,920.77
b) Printing materials including printing charges	34,439,239.00	20,277,215.00
c) Miscellaneous stores, spares, electrical goods and uniform cloth	10,104,642.18	8,133,606.53
d) Loose tools on revaluation	1,803,111.78	2,078,763.36
e) Work-in-progress: Text books, lottery tickets etc. under printing	12,897,678.00	4,585,135.00
<b>Total:</b>	<b>103,098,713.60</b>	<b>48,935,640.66</b>

**SCHEDULE - VI**

DESCRIPTION	March 31,2014	March 31,2013
	(Figures in Rupees)	
<b>SUNDRY DEBTORS</b> (Unsecured, considered good subject to confirmation)		
1 Commissioner of Commercial Taxes	2,886,551.79	2,886,551.79
2 Kerala State Open School	8,354,830.92	
Less : Provision for doubtful debts	359,081.50	
3 DPI for Text book distribution( 13-14 , 12-13 & 11-12 )	64,243,822.00	50,101,770.00
4 Animal Disease Control Project	291,850.00	471,800.00
5 Animal Husbandary Department	11,982.00	11,982.00
6 Cochin University of Science and Technology	127,113.20	906,256.00
7 Commissioner of Government Examinations	32,791.00	265,631.00
8 Director of Health Services	1,258,919.90	1,365,638.90
9 Director of Higher Secondary Education/ SCERT	12,707,746.67	12,707,746.67
10 Director of State Lotteries	78,195,531.06	132,690,269.06
11 Transport Commissionerate	212,245.00	700,937.00
12 Directorate of Social Welfare	-	56,401.00
13 District Rural Development Agency	2,251,746.60	2,133,623.60
14 Farm Information Bureau	6,999,695.37	3,092,190.37
15 Forestry Information Bureau	986,915.00	785,808.00
16 Hindustan Newsprint Limited	1,192,497.72	4,292,495.12
17 Institute of Land and Disaster Management	1,291,500.00	1,291,500.00
18 Kannur University	84,450.77	107,979.77
19 Kerala Institute of Local Administration	282,686.75	281,127.75
20 Kerala Live Stock Development Board Ltd	-	2,500.00
21 Kerala State Road Transport Corporation	346,058.85	213,498.85
22 Kudumbasree	112,912.20	262,052.20
23 Labour Commissioner	134,056.77	784,621.77
24 Education Department	1,393,039.00	816,265.00
25 Mahatma Gandhi University	14,384,386.80	54,077.80
26 NRHM Directorate	1,825,503.00	1,782,537.00
27 Public Relations Department	2,705.80	1,141,905.80
28 Sree Sankaracharya University of Sanskrit	-	225,400.00
29 State Council of Education, Research and Training	3,320,194.50	3,475,958.50
30 Travancore Devaswom Board	423,612.00	191,079.00
31 Others	7,079,938.71	10,259,472.31
<b>Total:</b>	<b>210,076,201.88</b>	<b>240,917,153.68</b>



## KERALA BOOKS AND PUBLICATIONS SOCIETY:2013-14

## SCHEDULE - VII

DESCRIPTION	March 31,2014	March 31,2013
	(Figures in Rupees)	
<b>CASH AND BANK BALANCES</b>		
i) Cash and stamps on hand	18,301.96	55,287.96
ii) Balance with scheduled banks and treasuries		
<u>In Savings bank accounts:</u>		
a) Union Bank of India, Thrikkakara	19,959,689.42	63,524,606.79
b) State Bank of Travancore, Civil station branch	920,319.70	1,065,563.70
c) State Bank of India, Ernakulam	423,452.91	405,628.91
d) State Bank of India, Trivandrum	-	471.52
e) Ernakulam District Co-operative Bank	154,468.57	148,468.57
f) Dhanlaxmi Bank	-	2,512.07
g) State Bank of India (CEPZ)	837,140.00	110,541.00
<u>In Current bank accounts:</u>		
a) State Bank of Travancore, Civil station branch	15,750.00	-
<u>In term deposits:</u>		
a) Indian Overseas Bank FD No.472070, Thrikkakara	25,000,000.00	-
b) Indian Overseas Bank FD No.472101, Thrikkakara	41,887,493.00	-
c) Indian Overseas Bank FD No.484414, Maradu	13,125,000.00	-
d) Indian Overseas Bank FD No.484418, Maradu	26,250,000.00	-
e) Dena Bank FD No:123066031366	-	15,000,000.00
f) Dena Bank FD No:123066031392	-	18,100,000.00
g) Dena Bank FD No:7865547	16,358,600.00	-
h) Dena Bank FD No:7865587	19,763,851.00	-
i) Dena Bank FD No:7865762	40,000,000.00	-
j) Corporation Bank FD No.040429	-	38,500,000.00
k) Corporation Bank FD No.KCC/01/140085	30,000,000.00	-
l) District Co-Operative Bank FD No:0895373	-	26,248,652.00
m) District Co-Operative Bank FD No:0895374	-	13,124,326.00
<u>In Treasury accounts:</u>		
a) Principal Sub-Treasury, Trivandrum	57,012,075.21	4,514,434.21
<b>Total:</b>	<b>291,726,141.77</b>	<b>180,800,492.73</b>
<b>SCHEDULE- VIII</b>		
<b>B. LOANS AND ADVANCES</b>		
Advances recoverable in cash or kind or for value to be received (Unsecured, considered good)		
a) <u>Staff advances</u>		
House building advance	1,164.00	4,296.00
Festival advance	1,080,000.00	591,000.00
Others	257,727.62	1,073,676.67
	1,338,891.62	2,268,972.67
b) <u>Other advances</u>		
Postal Department	-	421,138.90
Prepaid expenses	4,049,088.04	4,218,571.00
Others	630,662.10	861,724.44
	4,679,750.14	5,501,434.34
c) <u>Deposits</u>		
Kerala State Electricity Board	1,382,337.00	1,165,221.00
Godown deposit	674,798.00	1,328,818.00
Telephone Deposits - BSNL	32,549.50	32,549.50
Others	81,480.00	101,480.00
	2,171,164.50	2,628,068.50
d) Income tax deducted at source (Refer Note)	16,266,919.00	7,677,183.00
e) Advance Tax Payment	24,000,000.00	19,049,440.00
<b>Total:</b>	<b>48,456,725.26</b>	<b>37,125,098.51</b>

Note:-

Please refer sub Schedule (Sub SCH'D117). As directed by Statutory Auditor,  
It Deducted at source customers for the year 2013-14 corrected in tally As per 26AS.





**KERALA BOOKS AND PUBLICATIONS SOCIETY : 2013-14**

**SCHEDULE - IX**

**CURRENT LIABILITIES AND PROVISIONS**

**A. CURRENT LIABILITIES**

DESCRIPTION	March 31,2014		March 31,2013
	(Figures in Rupees)		
1. Sundry creditors (Subject to confirmation)			
a) Government of Kerala	3331523.77		
Add: Sale of waste paper during the year	1,547,563.00	4,879,086.77	3,331,523.77
b) Director of Public Instruction		25,944,322.61	25,944,322.61
Add: Rebate		7,590,595.21	7,590,595.21
Text book paper used for commercial printing		21,205,067.00	21,205,067.00
		<b>54,739,984.82</b>	<b>54,739,984.82</b>
c) Directorate of Vocational Higher Secondary Education		352,950.00	352,950.00
Excel Graphics		1,499,925.00	574,205.00
Smart Graphics		171,500.00	485,625.00
Futura Automation		1,113,891.00	-
Delta Paper Mills Limited		-	896,814.39
Others		4,888,956.42	5,122,835.15
		<b>8,027,222.42</b>	<b>7,432,429.54</b>
2 Other liabilities			
a) Creditors for expenses:			
Rent of premises		22,342,893.04	21,657,768.04
Electricity charges Payable		645,995.00	820,296.00
Audit fee payable		75,000.00	35,000.00
Stipend payable		-	91,636.15
Others		1,873,391.18	9,264,392.66
		<b>24,937,279.22</b>	<b>31,949,092.85</b>
b) Dues to Government/semi Government agencies:			
CPF contribution		17,569.05	16,789.05
ESI contribution		469,184.30	1,221,753.35
Income tax deducted at source		140,890.00	261,072.00
Value added tax and Central sales tax		2,867,505.25	3,369,887.49
		<b>3,495,148.60</b>	<b>4,869,501.89</b>
c) Payable to staff:			
Dearness allowance arrears		945,255.50	851,790.50
Others		1,663,160.98	1,998,718.92
		<b>2,608,416.48</b>	<b>2,850,509.42</b>
d) Others:			
LIC Group gratuity insurance premium		-	1,243,089.00
Earnest money and security deposit		5,152,656.35	3,531,012.35
Director of Public Instruction Gunny Bags		1,520,356.56	1,520,356.56
KBPS Employees Welfare Association		183,948.50	4.00
Advance from Customers		4,000,000.00	4,000,000.00
Others		924,824.33	1,154,064.50
		<b>11,781,785.74</b>	<b>11,448,526.41</b>
<b>Total: 1(a)+1(b)+2(a)+2(b)+2(c)+2(d)</b>		<b>110,468,924.05</b>	<b>116,621,568.70</b>



**KERALA BOOKS AND PUBLICATIONS SOCIETY : 2013-14**

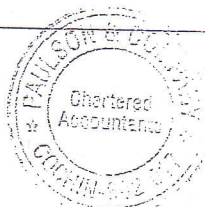
**B. PROVISIONS**

DESCRIPTION	March 31,2014	March 31,2013
	(Figures in Rupees)	
1. Performance allowance payable	7,849,037.00	8,674,402.00
2. Group gratuity	-	206,996.00
3. Ex-gratia payable a/c	170,400.00	84,800.00
4. Income tax	62,641,350.00	34,596,877.00
5. Pay revision arrear payable	-	17,636.00
6. Pension Payable	7,032,852.00	4,976,612.00
	<b>77,693,639.00</b>	<b>48,557,323.00</b>

**SCHEDULE - X**

**MISCELLANEOUS INCOME**

DESCRIPTION	March 31,2014	March 31,2013
	(Figures in Rupees)	
Interest received	15,927,663.00	13,935,185.65
Sale of scrap	948,667.57	1,164,406.72
Discount received	259,040.53	274,681.77
Dividend Received	-	20,000.00
Sale of tender form	241,460.00	264,226.00
Forfeited EMD/SD	10,000.00	410,000.00
Rent from KBPE Co-operative Society	37,776.00	37,776.00
<b>Others</b>		
Gain/Loss on Foreign Exchange	354.14	-
Guest house rent	4,613.00	3,300.00
Miscellaneous Income	82,268.22	22,835.10
Penalty (Recovery)	1,861.72	398,721.80
Private use of KBPS Vehicle	18,090.00	5,580.00
Profit/Loss on Sale of Fixed Asset	24,370.40	-
Stamp Paper	-	887.00
Training and visit	58,670.00	34,430.00
	190,227.48	465,753.90
<b>Total:</b>	<b>17,614,834.58</b>	<b>16,572,030.04</b>

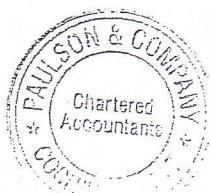


**KERALA BOOKS AND PUBLICATIONS SOCIETY : 2013-14**

**SCHEDULE -XI**

**MATERIALS AND STORES CONSUMED**

DESCRIPTION		March 31,2014	March 31,2013
		(Figures in Rupees)	
<b>I A. Raw materials</b>			
Opening stock	13,860,920.77		13,076,780.33
Add: Purchases	127,550,985.50		79,594,158.07
Total	141,411,906.27		92,670,938.40
Less: Closing stock	43,854,042.64		13,860,920.77
Consumption		<b>97,557,863.63</b>	<b>78,810,017.63</b>
<b>B. Miscellaneous stores and spares</b>			
Opening stock	7,916,007.38		11,271,263.37
Add: Purchases	12,093,122.91		8,022,274.50
Total	20,009,130.29		19,293,537.87
Less: Closing stock	9,717,428.37		12,191,186.01
Consumption		<b>10,291,701.92</b>	<b>7,102,351.86</b>
<b>C. Tools</b>			
Opening stock	2,078,763.36		1,934,320.96
Add: Purchases/sales	37,312.35		525,042.46
Total	2,116,075.71		2,459,363.42
Less: Closing stock	1,803,111.78		2,078,763.36
Consumption		<b>312,963.93</b>	<b>380,600.06</b>
<b>D. Electrical goods</b>			
Opening stock	195,716.15		283,619.89
Add: Purchases	683,982.12		462,382.34
Total	879,698.27		746,002.23
Less: Closing stock	372,871.36		195,716.15
Consumption		<b>506,826.91</b>	<b>550,286.08</b>
<b>E. Uniform cloth</b>			
Opening stock	21,883.00		74,967.00
Add: Purchases	68,583.70		127,610.00
Total	90,466.70		202,577.00
Less: Closing stock	14,342.45		21,883.00
Consumption		<b>76,124.25</b>	<b>180,694.00</b>
Cost of goods consumed	(I)	<b>108,745,480.64</b>	<b>87,023,949.63</b>
<b>II INCREASE/DECREASE IN STOCK</b>			
Opening stock of printed materials including printing charges		20,277,215.00	25,007,347.00
Opening stock of work-in-progress		4,585,135.00	12,565,001.00
		24,862,350.00	37,572,348.00
Less: Closing stock of printed materials including printing charges		34,439,239.00	20,277,215.00
Closing stock of work-in-progress		12,897,678.00	4,585,135.00
Variation in Stock	(II)	<b>(22,474,567.00)</b>	<b>12,709,998.00</b>

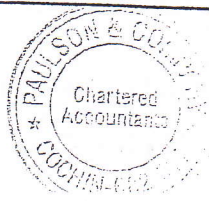


KERALA BOOKS AND PUBLICATIONS SOCIETY : 2013-14

SCHEDULE - XII

MANUFACTURING AND ADMINISTRATIVE EXPENSES

DESCRIPTION	March 31,2014	March 31,2013
	(Figures in Rupees)	
1 Staff cost:		
Salaries	65,995,037.94	76,611,538.80
CPF Employer's contribution	2,975,111.00	3,281,187.00
Surrender leave salary	4,113,585.00	5,319,519.00
Gratuity	4,342,836.00	4,142,054.00
Performance allowance	7,042,000.00	8,684,955.00
Medical reimbursement	4,010,544.76	3,520,017.15
KBPS Pension Fund	16,551,003.00	-
Canteen expenditure	4,085,313.65	3,581,136.55
Staff welfare expenses	737,668.48	1,149,094.00
Dearness allowance arrears	3,389,345.00	2,409,882.00
Pay arrears	35,750.00	1,010,738.00
Grade Promotion Arrear	-	1,874,244.00
Pension Contribution	5,702,165.00	4,976,612.00
Daily wages	12,199,048.32	9,761,295.58
Additional Wages	16,246,650.91	8,282,002.97
Other costs including stipend ex-gratia, bonus etc	1,535,322.39	1,127,329.46
	<b>148,961,381.45</b>	<b>125,731,605.51</b>
2 Job work	127,851,892.50	96,114,321.71
3 Piece work	7,735,512.28	10,962,152.90
4 Carriage inwards/outwards	1,708,917.73	2,683,569.98
5 Power, light and water charges	8,080,095.00	7,585,098.00
6 Security charges	1,647,108.00	1,580,301.00
7 Rent on land and buildings	6,266,456.00	8,303,476.00
8 Travelling expenses	1,050,318.33	1,141,226.02
9 Postage, telegram and telephone charges	268,455.04	342,575.00
10 Insurance	301,045.00	341,865.00
11 Printing and stationery	191,138.01	143,230.00
12 Vehicle running and maintenance:		
a) Petrol expenses	555,033.55	
b) Repairs	290,391.45	
c) Vehicle insurance	59,716.00	
	<b>905,141.00</b>	<b>864,209.84</b>
13 Repairs and maintenance:		
a) Plant and machinery	773,921.54	
b) Building	163,900.00	
c) Others	2,369,732.73	
	<b>3,307,554.27</b>	<b>2,763,203.07</b>
14 Rates and taxes	57,948.00	191,271.00
15 Office and miscellaneous expenses	2,863,063.91	5,890,274.58
17 Distribution Expense	40,548,034.30	39,792,797.50
18 Imported Spares Written off		4,275,178.63
<b>Total:</b>	<b>351,744,060.82</b>	<b>319,206,355.74</b>



KERALA BOOKS AND PUBLICATIONS SOCIETY : 2013-14

SCHEDULE - XIII

PRIOR PERIOD EXPENSE / (INCOME)

DESCRIPTION	March 31,2014	March 31,2013
	(Figures in Rupees)	
Prior period income	327,362.65	488,857.00
<u>Less</u>		
<u>Prior period expenses:</u>		
Others	403,722.00	194,770.00
<b>Total:</b>	<b>(76,359.35)</b>	<b>294,087.00</b>

