



**GOVERNMENT OF KERALA**  
Abstract

The Kerala Municipality Act 1994 – Directions for Public Disclosure – Orders Issued

**LOCAL SELF GOVERNMENT (RD) DEPARTMENT**

G. O (MS ) No. 48/09/LSGD

Dated: Thiruvananthapuram, 21/3/2009

**ORDER**

In order to ensure proper disclosure of information on different aspects of the functioning of Municipalities and Municipal Corporations to the public , Government are pleased to issue directions under section 517 B(3) of the Kerala Municipality Act 1994 , to all Municipalities and Municipal Corporations to provide information in the Appendix to this order. This order would have effect from 1-4-2009.

(BY ORDER OF THE GOVERNOR)

S.M. VIJAYANAND  
PRINCIPAL SECRETARY (LSGD)

To

1. The Secretary to Government, Local Self Government Department
2. The Director , Urban Affairs
3. The Commissioner , Rural Development
4. The Principal Secretary , Rural Development
5. All other Principal Secretaries and Secretaries to Government
6. The Member Secretary, State Planning Board.
7. The Director of Public Relations (For immediate Press release)

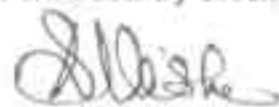
8. All District Collectors and Secretaries to District Planning Committees
9. The Project Director, Kerala Sustainable Urban Development Project
10. All Mayors / Secretaries of Municipal Corporations
11. All Chairpersons / Secretaries of Municipalities
12. The Chairman, Kerala State Electricity Board
13. The Managing Director, Kerala State Road Transport Corporation
14. The Managing Director, Kerala Water Authority
15. All Managing Directors / Chief Executives of Public Sector Undertakings / Corporations / Boards / Autonomous Bodies
16. The Director of Public Instructions
17. The Director of Collegiate Education
18. The Director of Technical Education
19. All other Heads of Departments
20. All District Planning Officers
21. All Departments in the Secretariat.
22. The Accountant General (A & E), Kerala, Thiruvananthapuram
23. The Accountant General (Audit) Kerala, Thiruvananthapuram

✓ *Executive Mission Director ICMC for publishing in official website. (SUD)*

Copy to

1. The Principal Secretary to Chief Minister
2. The Private Secretary to the Minister, Local Self Government
3. Private Secretaries to other Ministers
4. The P.A. to Vice Chairman, State Planning Board
5. The Joint Secretary to Chief Secretary
6. All members of State Level Coordination Committee of Decentralized Planning
7. Planning and Economic Affairs Department
8. Local Self Government Department
9. Rural Development Commissionerate
10. Stock file/ Office Copy

Forwarded/ By Order,



Section Officer

## Directions for Public Disclosure of Information by the Municipalities / Municipal Corporations

### I. Back ground

1. Transparency is key principle of Kerala's decentralization and participatory planning. The ideal was given statutory form through amendment to the Kerala Municipality Act 1994 when Section 517 B was introduced providing for Right to Information. This has been further reinforced and extended with enactment of Right to Information Act 2005.

Further, the State Government of Kerala, as a signatory to a tri-partite Memorandum of Agreement (MoA) with the Government of India and the Urban Local Bodies of Thiruvananthapuram and Kochi under the Jawaharlal Nehru National Urban Renewal Mission (JnNURM) has committed itself to the implementation of seven mandatory reforms, among which is the Public Disclosure Law. It is in this context, therefore that the Municipalities / Municipal Corporations are directed to implement the Public Disclosure of Information.

### II. Objectives

1. To maintain and disclose information on the functioning of Municipalities/ Municipal Corporations and related local bodies on a regular basis in a specified format to promote a culture of accountability and transparency.
2. To bring about efficient and citizen friendly governance
3. To motivate public spirited people to watch the utilization of public funds.
4. To ensure the community participation and incorporation of felt needs in the Service Delivery and Infrastructure Development Programmes of the Municipality / Municipal Corporation and realize appropriate, affordable and cost effective solutions to address the local issues.

### III. Definitions

- a. "Public disclosure" means provision of details related to Urban Local Government Institutions as mandated by these guidelines or as decided by the Municipality / Municipal Corporation from time to time.
- b. "Municipality/Municipal Corporation" means a Town Panchayat, a Municipal Council or a Municipal Corporation as provided under the Kerala Municipality Act, 1994.
- c. "Municipal Area" means an area coming under the administrative control of a Town Panchayath or a Municipal Council or a Municipal Corporation provided in the Kerala Municipality Act, 1994.

- d. "Service" means an assistance that a Municipality/Municipal Corporation may render to a citizen which is obligatory/discretionary/administrative/developmental/welfarist/regulatory; directly or indirectly through institutions/agencies under its control, either free of cost or by imposing a reasonable fee to improve the quality of life of citizens and it may include the rendering of financial assistance and the issue of permit, license or certificate for any purpose.

Words and expressions used, but not defined in these guidelines, but defined in the Kerala Municipality Act, 1994 shall have the meaning respectively assigned to them in the Act.

#### **IV. Obligation of Municipality/Municipal Corporation**

Every Municipality/Municipal Corporation shall maintain and publish all its records duly catalogued and indexed, using the formats as given in Part A and Part B of these guidelines, and in the manner and frequency as specified.

##### **Part A**

- i. Particulars of the Municipality/Municipal Corporation as per **Annexe – 1A**
- ii. Contact information of Councillors as per **Annexe 1-B**
- iii. A list of Standing Committees/Other Committees, Working Groups, City Technical Advisory Groups and City Voluntary Technical Corps and other similar bodies constituted by the Municipality/Municipal Corporation and whether the meetings of the said bodies are open to the public and the availability of the Minutes of the meetings accessible to the public as specified in **Annexe 2**.
- iv. A Directory of the Officers and Employees of the Municipalities / Municipal Corporations as per **Annexe - 3**
- v. Procedures associated with grants, concessions, permits or authorization by the Municipal Corporations / Municipalities as per **Annexe – 4**.
- vi. Applications for Building Permits as Per **Annexe- 4A**

##### **Part B.**

- I. Financial Details of Municipalities / Municipal Corporations.
  - (a) Unaudited financial statements of Balance Sheet, Income and Expenditure and Cash Flow of the Municipalities/Municipal Corporations to be published on a quarterly basis within one month of the end of each quarter on the website.
  - (b) Audited financial statements for the full financial year (Income and Expenditure statement, balance sheet and cash flow) of the Municipalities/Municipal Corporations to be published within six months from the end of each financial year in the local edition of one Category A (PRD

Classification) newspaper as decided by the Council and maintained on the website. For municipal Corporations, it has to be published additionally in an English newspaper

- (c) A summary of municipal fund flow i.e., income generated in the previous year by the Municipalities/Municipal Corporations in conformity with Kerala Municipality Act,1994, to be published annually as specified in **Annexe-5**, in the local edition of one Category A (PRD Classification) newspaper as decided by the council and maintained on the website. For municipal Corporations, it has to be published additionally in an English newspaper
- d) A summary of function wise expenditure incurred by the Municipalities / Municipal Corporations to be published within one month of the end of each quarter on the website as per **Annexe - 6**
- ii. The Service Levels for Municipal Services being undertaken by the Municipality/Municipal Corporation as per **Annexe - 7**
- iii. Details of programmes involving subsidies to poor carried out by the Municipalities/Municipal Corporations, and the manner and criteria of identification including eligibility and prioritization criteria of beneficiaries for such programmes shall be published annually as per **Annexe – 8**
- iv. The particulars of civil works together with information on the value of works, time of completion, and details of contract; shall be published every quarter as per **Annexe-9**.
- v. Particulars of the Master Plan, City Development Plan, Comprehensive Mobility Plan, Sewerage network, Master Plan for Surface Drainage or any other plan concerning the development of the municipal area; shall be made available as and when prepared or modified for reference of the citizens as per **Annexe – 10**.
- vi. Particulars of all plans, proposed expenditure and actual expenditure on major services provided or activities carried out and reports on disbursements made, to be published annually on the website as per **Annexe -11**.
- vii. List of NGOs and institutions funded by the Municipality/Municipal Corporation, the funds disbursed and projects taken up by them to be published annually on the website as per **Annexe -12**.
- viii. List of Slums in the city, details of proposals for Anti Poverty Sub-plan and disbursements to be published as per **Annexe- 13**.
- ix. Details of any consultancy / contracts awarded to external agencies as per **Annexe -14**

#### V. Manner and Frequency of Disclosure

The mode and frequency of disclosure are specified as per Annexe 1 through 14 appended to the order. In addition the Municipality / Municipal Corporation would compile annual publication termed as annual report which would mandatorily contain all the information mentioned in the Annexes 1 to 14 and would be put on website within 3 months of closure of the financial year.

## VI. Accountability and Staffing

The overall accountability for mandatory Public Disclosure of information for the Municipality/Municipal Corporation shall vest with the "Secretary" of the Municipality/Municipal Corporation. Steps shall be taken to designate a Nodal Officer who will be responsible to coordinate and source information in a timely manner from all departments concerned and for quality assurance of such information that shall be disclosed. The Municipality/Municipal Corporation shall deploy the required resources, both in terms of personnel and hardware/software and establish procedures to enable frequent updation and retrieval of information to be disclosed.

Provision of information promptly as prescribed would be an important criterion for assessment of the performance of the Secretary.

Format to Disclose the Details of Council as per Part A (1) of G.O. on Public Disclosure  
(To be published once on election of new council and maintained, with updates if any on the website)

### I. Particulars of Municipality/Municipal Corporation

1. Name of the Urban Local Government: .....

2. Number of Wards: .....

3. Population .....

3.1 Male ..... Female .....

3.2 BPL ..... SC ..... S T .....

3.3 Population density .....

4. List of identified Slums with population: .....

5. Map of the city ..... Ward wise .....

### II. Council details

Date of constitution of present council: .....

(Publish once on election of new council and modification if any every year)

Period	
Mayor/ Chairperson	Name, address Tel Fax Email
Dy. Mayor/ Vice Chairperson	Name, address Tel Fax Email

**Details of Ward Councillors**

(To be published once on election of new council and maintained, with updates if any on the website)

Name of the Councillor	Ward number & Name of the ward	Designation	Contact Number



### Standing Committees

To be published on formation and maintained with updates if any on a quarterly basis on the website. ( The table for previous years to be kept in archive section of website).

Committees	Chairperson and members	Functions & Powers	Date of Meetings	Minutes of the Meeting (As a link)
Finance				
Works				
Health				
Social Welfare				
Town Planning				
Development				

### Other committees

To be published on formation and maintained with updates if any on a quarterly basis on the website

	Name of Chairperson & Members	Powers & Duties	Date of Meetings	Minutes of the Meeting (As a link)
Ward Committee				
Working groups				
Technical committee				
City level monitoring committee.				
Steering Committee				
Others				

**Directory of Officers (Supervisory level and above) in the Municipality / Municipal Corporation**

(To be published once and maintained with updates quarterly if any on the website)

Department	Name	Designation	Entrusted Duties & Responsibilities	Contact number

### Procedure for concession, permits or authorizations

(Published annually in local edition of two Category A (PRD Classification) newspapers as decided by the Council and maintained on the website. For municipal Corporations one newspaper to be of English Language)

Service	Process						
	Application Procedure	Fee details	Documents required	Time limit for approval	Contact number for enquiries	Contact number for complaint	Contact details of officer's designation & Phone no
<b>Town planning Department</b>							
Building permit							
Group A1- Residential building							
Sanction of Residential Building up to 150sq m							
Sanction of Residential Building above 150 sq m							
Group A2- Special Residential building							
Group B- Educational building							
Group C- Medical / Hospital building							
Group D- Assembly building							
Group E- Office / Business Building							
Group – F Commercial							
Group G1 – Industrial Building							
Group G2 – Small Industrial Building							
Group H – Storage							
Group I - I 1 – 2 Hazardous Buildings							
Addtion alteration							
Land Development							

Compound wall construction							
Others							
<b>Revenue Department</b>							
<b>Assessment</b>							
Residential Buildings							
Special residential buildings							
Educational Buildings							
Commercial Building							
Hospital Building							
Store/Industry							
Petrol Pump / hazardous building							
Office building							
Others							
<b>Mutation</b>							
Due to Succession							
Buildings under co-operative societies							
Flat							
Change in address							
Change due to occupancy							
Refund adjustments							
Issue of certificate							
Transfer of property							
Community hall/town hall booking							
Rest house							
Van/Bus hostel							
Registration of tutorial colleges/ private firms							
License for cable T.V							
<b>Health Department</b>							
Registration of Birth & Death							
Registration of Marriage							
Issue of Birth, Death, Marriage certificate							
Crematorium							
Slaughterhouse							
License for Sledge							

License for Factory							
Registration of private hospital							
License for domestic animals							
New Trade license							
Renewal of trade license							
Rehabilitation centre							
Removal of Solid Waste							
Removal of Hazardous waste							
Removal of garden waste, debris, etc							
Removal of night soil from septic tank							
Others							
<b>Engineering Department</b>							
Road cutting for service line							
Extension of Street Light							
Repair of existing Street light							
Installation of new Street light							
Erection of Temporary Structure, Stall etc							
Others							



## Modalities for Financial Disclosure

## a. Financial Disclosure

Sl. No	Particulars	Time of disclosure	Mode of Disclosure
1	Disclosure of Quarterly financial statements (income and expenditure statement, balance sheet, cash flow)	Within one month of the end of each quarter.	To be uploaded every quarter on the website
2	Disclosure of audited Summary Balance Sheet	Within six months from the end of each financial year.	Published annually in local edition of two Category A (PRD Classification) newspaper as decided by the Council and maintained on the website. For municipal Corporations one newspaper to be of English Language

## b. Fund flow of the Municipality/Municipal Corporation in accordance with the Accounts Manual for the year .....(Previous year)

(Published annually in local edition of a Category A (PRD Classification) newspaper as decided by the Council and maintained on the website)

S. No	Particulars	Amount collected	Amount not collected	Reason for non collection
1.	Revenue receipts (Own fund)			

1	<p>Taxes</p> <p>1.1 Property tax</p> <p>1.2 Professional tax</p> <p>1.3 Advertisement tax</p> <p>1.4 Theatre / show tax</p> <p>1.5 Entertainment tax</p> <p>1.6 Other taxes</p>			
2.	Surcharge on Tax against section 230 (2)			
3.	<p>Rent from properties</p> <p>3.1 Rent from civic amenities</p> <p>3.2 Rent from office buildings</p> <p>3.3 Rent from guest houses</p> <p>3.4 Rent from lease of lands</p> <p>3.5 Others</p>			
4.	<p>Fee and user charges</p> <p>4.1 Empanelment and registration charges</p> <p>4.2 Licensing fee</p> <p>4.3 Fees for grant of permit</p> <p>4.4 Fees for certificate or extract.</p> <p>4.5 Penalties and fines</p> <p>4.6 Other fees</p> <p>4.7 User Charges</p>			
5.	<p>Sale and hire charges</p> <p>5.1 Sale of product</p> <p>5.2 Sale of forms and Publication</p> <p>5.3 Hire charges for vehicles</p> <p>5.54 Hire charges for equipments</p>			
6.	<p>Revenue Grant, Contribution &amp; Subsidies</p> <p>6.1 Development fund</p> <p>6.2 Maintenance fund</p> <p>6.3 General purpose fund</p>			
7.	<p>Income from investments</p> <p>7.1 Interest on fixed deposits</p> <p>7.2 Interest on other investments</p>			
8.	<p>Interest Earned</p> <p>8.1 Interest on loans and advance to</p>			



	employees 8.2 Interest on loans to others 8.3 Interest from bank accounts			
9.	Other income			

ii Capital receipts		Amount
1.	Grants contribution for specific purposes	
2.	Capital Grant under Centrally Sponsored schemes	
3.	Capital grant under State sponsored scheme.	
4.	Secured Loan	

Function wise Summary of Revenue and Capital Expenditure to be published on website quarterly

Function Code as per KMAM *	Function Description	REVENUE EXPENDITURE					CAPITAL EXPENDITURE				
		Budget Estimates for the year	Actuals for current year	Budget pending utilisation	% of Total Expenditure	Actuals for previous year	Budget Estimates for the year	Actuals for current year	Budget pending utilisation	% of Total Expenditure	Actuals for previous year
00	General Administration										
10	Planning & Regulations										
20	Public Works										
30	Health										
40	Sanitation and Solid Waste Management										
50	Civic Amenities										
60	Urban Forestry										
70	Urban Poverty Alleviation and Social Welfare										
71	Welfare of Women										
72	Welfare of Children										
75	Welfare of Scheduled Castes										
80	Other Services										
81	Agriculture										
82	Animal Husbandry & Dairy Farming										
83	Minor Irrigation										
84	Fisheries										
85	Sports & Cultural Affairs										
86	Small Scale Industries										
87	Education										

\*KMAM: Kerala Municipal Accounts Manual

Format to disclose Service Levels as per part B (ii).

- a. Performance indicators in service delivery of municipalities  
(Maintain and publish on website annually)

### 1. Solid Waste Management

Disposal and recovery	No of units covered	Percentage of Urban poor covered	User charges	Quantity of waste generated per day	Percentage of waste collected	Percentage of waste			Revenue recovered from the waste
						Segregated	Treated	Disposed	
Door to door collection									
Waste Bin in street corner									
Street sweeping									
Other									

### 2. Storm water drainage

Percentage of road length covered by storm water drainage network: .....

Aggregate number and locations of water logging reported in a year: .....

**Format to Disclose the Particulars of Social Security Programmes as per Part – B (iii)**

(Maintain and publish quarterly on website and in the Ward Committees/Ward Sabhas)

**Social Security Programmes**

(Criteria of identification of beneficiaries, Validated Beneficiary list and details of benefits provided to be available for download from website and at the front office for reference on request. These include)

Service heads	Services offered and criteria for selection	Beneficiary List as a link to the website
Assistance to inter caste marriage		
Widow pension		
Pension for Unmarried women		
Pension for the disabled		
Pension for the marriage of the daughters of widow		
Old age pension		
For new House construction (BPL)		
Assistance to Maintenance of residence		
Assistance to Roof changing		
Assistance to Construction of Toilet		
Kudumbashree support		
ICDS Support		
Others		

## Format to disclose the particulars of Civil Works as per Part – B ( iv )

Details of Roads / Bridges / Parks /toilets ... etc- to be published annually and made available on the website. These may be updated and additions made on a quarterly basis. (The table for previous years to be kept in archive section of website)

	Name of works	Estimate amount	Time of		Name of contractor	Brief on Nature of Work
			Inception	Completion		
Construction & Maintenance of Roads & Bridges	i)					
	ii)					
	iii)					
Construction & Maintenance of drains	i)					
	ii)					
	iii)					
Construction & Maintenance of Buildings ( markets, Anganwadis, CWC, hospitals etc.)	i)					
	ii)					
	iii)					
Construction & Maintenance of Major buildings like town hall/ community hall etc.	i)					
	ii)					
	iii)					
Construction & Maintenance of parks, ponds etc.	i)					
	ii)					
	iii)					
Construction & Maintenance of Crematorium, Slaughter House etc.	i)					
	ii)					
	iii)					
Slum improvement Schemes	i)					
	ii)					
	iii)					
Others	i)					
	ii)					
	iii)					

## Format to disclose the particulars of plans and schemes as per Part – B ( v )

## I. Major Plans and Schemes

To be maintained on the website

1. City Development Plan in English and Summary in Malayalam
2. Project Plans under JNNURM , UIDSSMT and KSUDP with Physical and Financial Progress
3. Quarterly Reports submitted under JNNURM as applicable

## II. Other Centrally Sponsored Schemes (Maintain and publish quarterly on the website )

Title/ name of the scheme	Objectives	Beneficiaries		Amount		Period
		Selection criteria	Present status	Fund allocated	Fund utilized	

## III. Annual Plan (Monthly basis on website)

Category	Amount Allocated in State Budget	Amount Spent in month	Cumulative expenditure in Financial Year	Financial Progress as % of Budget Allocation
General Purpose Fund				
SCP				
TSP				
Maintenance Fund				
Development Fund				

**Format to Disclose the Sector wise Distribution of Plan Fund, as per Part – B ( vi )  
(Maintain and Publish annually on the website)**

Sector	Code as per DPC Approval (Codes in Sulekha)	Plan fund	Own fund	Beneficiary contribution	Other fund	Total
<b>I. Production Sector</b>						
Agriculture	1.1 to 1.3					
Animal Husbandry	1.4					
Dairy farming	1.5					
Fishing	1.6					
Social Forestry	1.7					
Conservation of soil, water	2.0					
Water Shed Management	2.1					
Minor Irrigation	2.2					
Food Management	2.3					
Industries	3.0					
Small Scale Industries	3.1					
Handicrafts industries	3.2					
Handloom industries	3.3					
Coir industries	3.4					
Khadi rural industries	3.5					
Sericulture unit	3.6					
Electronic and Electrical industries	3.7					
Other industries	3.8					
Vocational Training Programmes	3.9					
Industries and Cooperation	3.10					
Electricity & Energy Mission	3.11					
Other industry related activities	3.12					
Environment	4					
Environmental Protection	4.1					
Intervention in Environmental activities	4.2					
<b>Total</b>						
<b>II. Service Sector</b>						
Education, Art, Culture, Sports and Youth Welfare	5					
Pre Primary Education	5.1					
Primary Education	5.2					
High School Education	5.3					
Higher Secondary School Education	5.4					
Technical Education	5.5					
SSA and other Educational activities	5.6					
Sports	5.7					
Youth Welfare	5.8					
Libraries and reading rooms	5.9					
Arts and cultural programmes	5.10					
Continuing Education and Non formal Education	5.11					
Health and related sectors	6					
P.H.C., C.H.C. respectively	6.1					
Public Health	6.2					

Special Health Care Programmes	5.3				
Medicines	5.4				
Waste Management	5.5				
Insurance Programmes	6.8				
Other Projects in Health Sector	5.7				
Drinking Water	5.8				
Sanitation	5.9				
<b>Social Welfare</b>	<b>7</b>				
Housing	7.1				
Slum Improvement	7.2				
House Construction Corporation	7.3				
Electrification	7.4				
Old age programmes	7.5				
Projects for Physically and Mentally challenged	7.6				
Welfare of Destitute	7.7				
Poverty Eradication Programme	7.8				
Welfare of Women	7.9				
Programmes for Scheduled Cast	7.10				
Programmes for Scheduled Tribes	7.11				
<b>Mother and Child Protection</b>	<b>8</b>				
Women and Child Development Projects	8.1				
Special Child Welfare Projects	8.2				
<b>Labour</b>	<b>9</b>				
Labour and Labour Welfare	9.1				
<b>Public Economic Service</b>	<b>10</b>				
Tourism	10.1				
Public Distribution System	10.2				
Bunal Ground	10.3				
Surveys and Studies	10.4				
Project Monitoring and Evaluation	10.5				
Good Governance	10.6				
Computerization of Sub centers	10.7				
Other Project Expenses	10.8				
<b>Total</b>					
<b>II Infrastructure</b>					
<b>Energy</b>	<b>11</b>				
Electrification of Street lights	11.1				
Other Electrification Projects	11.2				
Non Conventional Energy	11.3				
Conservation of Energy	11.4				
Energy Audit	11.5				
Other projects in Energy sector	11.6				
<b>Transportation</b>	<b>12</b>				
Roads	12.1				
Footpaths	12.2				
Bridges	12.3				
Bridges and Culverts	12.4				
Foot over bridge	12.5				
Waiting shed and Bus stands	12.6				
Vehicles	12.7				



Inland Water Transport	12.8				
Other Modes of Transport	12.9				
Connectivity Plan	12.10				
Public Buildings	13				
<b>Total</b>					
<b>iv. Outside sector</b>	<b>4</b>				
Projects related to Drinking Water	14.1				
Projects of KSUOP	14.2				
Ashraya Projects	14.3				
Nutrition Programme through Anganwadis	14.4				
Solid Waste Management as part of Total Sanitation Mission	14.5				
Ashraya Projects for rehabilitation of Destitute	14.6				
Integrated five year projects	14.7				
EMS Housing Programme	14.8				
Computerization of Local Self Government Institutions	14.9				

**Format to Disclose the Particulars of Funds Disbursed to the NGOs / Institutions for the Project Works as Per Part – B ( vii )**

(Maintain and disclose on an annual basis on the website)

Name of Institution / NGO/Other agency	Details of Projects completed / initiated	Time of		Funds disbursed
		Inception	Completion	

Format to Disclose the Particulars of Identified and Improved slums as per Part – B ( viii )  
(Maintain and publish annually on the website)

Slums	No of House Holds	Ward No	Major issues	Status of Poverty Alleviation schemes	
				Completed	Initiated
<b>Identified slums</b>					
<b>Improved Slums</b>					

**Format to Disclose the Particulars of Consultancy / Contract for Conducting Studies as per  
Part – B (ix)  
(Maintain and Publish annually on the website)**

Name of Institution undertaking the study	Area of study with objective	Time of		Fee paid	Major findings	Source of availing details of study
		Inception	Completion			