

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

| EXPENDITURE                             | Rs.                   | Ps. | INCOME                                       | Rs.                   | Ps. |
|---|-----------------------|-----|--|-----------------------|-----|
| To Salary and allowances                | 4,94,66,702.00        | "   | Tution fees                                  | 8,39,44,030.20        |     |
| " Advertisement expenses                | 7,67,613.00           | "   | Special fees                                 | 22,310.00             |     |
| " Interest and bank charges             | 76,154.01             | "   | Hostel Fees                                  | 11,01,460.00          |     |
| " Electricity charges                   | 21,85,405.00          | "   | Application Forms                            | 1,79,500.00           |     |
| " News paper periodicals etc            | 4,779.00              | "   | Bus fare collection                          | 29,40,156.00          |     |
| " EPF                                   | 16,53,196.00          | "   | Interest received                            | 63,476.62             |     |
| " ESI                                   | 4,09,995.00           | "   | Testing charges                              | 16,160.00             |     |
| " Repairs and maintenance               | 29,24,556.00          | "   | Interest on KSEB deposit                     | 24,786.00             |     |
| " Diesel,gas and petrol expenses        | 24,05,493.00          | "   | Other income                                 | 1,49,591.00           |     |
| " Travelling expenses                   | 29,280.00             | "   | Income from consultancy services with TDS    | 93,351.00             |     |
| " Printing and stationery               | 5,19,622.00           | "   | Income from consultancy services without TDS | 22,678.00             |     |
| " Placement & Training expenses         | 1,83,171.00           | "   | Sundry creditors w/off                       | 159.80                |     |
| " Vehicle Insurance                     | 6,77,441.00           | "   | Certificate Fee                              | 14,400.00             |     |
| " Vehicle repairs                       | 8,21,426.00           |     |  |                       |     |
| " Building Tax                          | 2,09,455.00           |     |  |                       |     |
| " Membership subscription               | 18,400.00             |     |  |                       |     |
| " Fees, rates and taxes                 | 92,713.00             |     |  |                       |     |
| " Vehicle parking                       | 52,250.00             |     |  |                       |     |
| " Admission Expenses                    | 4,68,790.00           |     |  |                       |     |
| " Security Charges                      | 6,94,188.00           |     |  |                       |     |
| Auditors Remuneration                   | 40,000.00             |     |  |                       |     |
| " Examination expenses                  | 49,889.00             |     |  |                       |     |
| " Scholarship & Discount                | 34,51,750.00          |     |  |                       |     |
| " Rent                                  | 1,20,000.00           |     |  |                       |     |
| " Consultancy Expenses                  | 29,177.00             |     |  |                       |     |
| " Student support services              | 5,23,151.00           |     |  |                       |     |
| " NSS Expenses                          | 3,000.00              |     |  |                       |     |
| " AICTE Expenses                        | 3,45,000.00           |     |  |                       |     |
| " Labour charges for repairs, gardening | 4,08,197.00           |     |  |                       |     |
| " Fax&Telephne Charges                  | 12,624.71             |     |  |                       |     |
| " Meeting&Hospitality Expenses          | 83,063.00             |     |  |                       |     |
| " Office Expenses                       | 60,703.00             |     |  |                       |     |
| " Sports Materials                      | 31,540.00             |     |  |                       |     |
| " Internet Charges                      | 5,69,611.00           |     |  |                       |     |
| " KTU inspection fee                    | 1,00,000.00           |     |  |                       |     |
| " Donation                              | 6,000.00              |     |  |                       |     |
| " Student Insurance                     | 1,00,108.00           |     |  |                       |     |
| Postage & Courier Charges               | 3,271.00              |     |  |                       |     |
| Sports Expenses                         | 39,861.00             |     |  |                       |     |
| " University Remittance                 | 7,000.00              |     |  |                       |     |
| " Lab Consumables                       | 1,22,570.00           |     |  |                       |     |
| " Research & Development                | 15,513.00             |     |  |                       |     |
| " Staff Training                        | 4,950.00              |     |  |                       |     |
| " Staff Welfare                         | 11,699.00             |     |  |                       |     |
| " Departmental Expenses                 | 29,234.00             |     |  |                       |     |
| " Website Expenses                      | 4,000.00              |     |  |                       |     |
| " Software expense                      | 1,50,000.00           |     |  |                       |     |
| " KTU Affiliation Fee                   | 9,71,500.00           |     |  |                       |     |
| " Excess of Income over expenditure     | 1,76,18,017.90        |     |  |                       |     |
|   | <u>8,85,72,058.62</u> |     |  | <u>8,85,72,058.62</u> |     |

Prepared from the books of accounts presented before us viz day book and ledger and are in accordance therewith.



**K.M.S. MOHAMMED & CO.**  
CHARTERED ACCOUNTANTS

**K.M. SAYED MOHAMMED RAWTHER**  
(Managing Partner)

M. NO. 26739



## SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH 2022

| Item                          | Balance<br>as on<br>01.04.2021 | Additions during the year   |                             | Deletions | Total          | Depreciation |              | Balance<br>as on<br>31.03.2022 |
|-------------------------------|--------------------------------|-----------------------------|-----------------------------|-----------|----------------|--------------|--------------|--------------------------------|
|                               |                                | 01.04.2021 to<br>30.09.2021 | 01.10.2021 to<br>31.03.2022 |           |                | Rate         | Amount       |                                |
|                               |                                | Land and Land Development   | 1,17,52,424.00              |           |                |              |              |                                |
| Building                      | 5,15,22,583.00                 |                             |                             |           | 5,15,22,583.00 | 10%          | 51,52,258.00 | 4,63,70,325.00                 |
| Furniture & Workshop          | 98,67,476.00                   | 5,14,782.00                 | 98,574.00                   |           | 1,04,80,832.00 | 15%          | 15,64,732.00 | 89,16,100.00                   |
| Electrification & watersupply | 31,91,003.00                   |                             | 3,45,000.00                 |           | 35,36,003.00   | 10%          | 3,36,350.00  | 31,99,653.00                   |
| Library Books                 | 32,48,475.00                   | 91,676.00                   | 14,410.00                   |           | 33,54,561.00   | 15%          | 5,02,103.00  | 28,52,458.00                   |
| Computer Accessories          | 19,42,122.00                   | 3,540.00                    | 41,226.00                   |           | 19,86,888.00   | 40%          | 7,86,510.00  | 12,00,378.00                   |
| Vehicles                      | 31,51,956.00                   |                             |                             |           | 31,51,956.00   | 15%          | 4,72,793.00  | 26,79,163.00                   |
| Office Machinery              | 1,03,731.00                    |                             |                             |           | 1,03,731.00    | 15%          | 15,560.00    | 88,171.00                      |
|                               | 8,47,79,770.00                 | 6,09,998.00                 | 4,99,210.00                 | -         | 8,58,88,978.00 |              | 88,30,306.00 | 7,70,58,672.00                 |



List of Cash and Bank Balances as on 31st March 2022

|                                     |              |
|-------------------------------------|--------------|
| Federal Bank -13653                 | 39,235.50    |
| Federal Bank -255115                | 56,43,091.25 |
| State bank of India -3267           | 67,284.91    |
| State bank of India -3127           | 1,37,723.97  |
| Syndicate Bank                      | 741.58       |
| Anicadu Service Co-op.Bank          | 11,153.00    |
| Union Bank of India Principal 13765 | 7.00         |
| SBI-2094                            | 7,44,070.06  |

|           |                     |
|-----------|---------------------|
| Total A   | <u>66,43,307.27</u> |
| B         | <u>4,48,971.00</u>  |
| Total A+B | <u>70,92,278.27</u> |

Cash in Hand -College

List of Deposits as on 31st March 2022

|  |                     |
|--|---------------------|
| Refund - Students                                    | 7,840.00            |
| Alumini Fund Receivable                              | 1,05,684.00         |
| BSNL Internet Security Deposit                       | 6,500.00            |
| Deposit - Telephone                                  | 45,135.00           |
| Deposit with Comsys Advertising & Internet Marketing | 25,000.00           |
| Employees Insurance Court -Alappuzha                 | 2,50,000.00         |
| FD with SBI AramanA                                  | 1,00,000.00         |
| Hostel Deposit                                       | 50,000.00           |
| Income Tax TDS 14-15                                 | 25,805.00           |
| Income Tax TDS 15-16                                 | 19,759.00           |
| Income Tax TDS 18-19                                 | 68,101.00           |
| Income Tax TDS - 2019-20                             | 7,869.33            |
| Income Tax TDS - 2020-21                             | 23,798.00           |
| Income Tax TDS-2021-22                               | 6,385.00            |
| KSEB Additional Deposit                              | 7,77,035.00         |
| KSEB Deposit   | 7,76,018.00         |
| Camera advance                                       | 4,00,000.00         |
| Labour Court Deposit                                 | 1,00,000.00         |
| Notebook   | 15,900.00           |
| Laptop Grand   | 25,000              |
| Rent Deposit   | 24,000.00           |
| HOD advance  | 31,908.00           |
| Salary Advance                                       | 44,300.00           |
| Staff Advance  | 6,39,461.00         |
| Stock of Notebook                                    | 3,36,000.00         |
| TDS Received   | 4,916.00            |
| Total  | <u>39,16,414.33</u> |

List of Amount Recievable as on 31st March 2022

|                                     |                       |
|-------------------------------------|-----------------------|
| Student -Fees Receivable            | 2,55,25,151.00        |
| Hostel fee recievable               | 4,73,210.00           |
| TA DA MG University -Fee receivable | 4,48,398.00           |
| IIM K Training                      | 5,500.00              |
| Rent Recevables                     | 32,000.00             |
| KTU Student Revaluation Fee Payable | 1,53,659.00           |
| MCA (KTU)2019-22                    | 2,26,651.00           |
| KTU Exam Remuneration Receiveable   | 37,935.00             |
| Students Passing Out                | 2,36,750.00           |
| Total                               | <u>2,71,39,254.00</u> |



List of Sundry Creditors as on 31st March 2022

|   |                    |
|---|--------------------|
| Mathrubhumi printing&publishing company LTD | 24,285.00          |
| VI Micro systems Pvt Ltd                    | 48,197.00          |
| All Kerala University Employees Org.        | 5,000.00           |
| Broadview Securities Pvt.Ltd                | 57,721.00          |
| Choice Chemicals                            | 38,728.00          |
| College Store Photostat                     | 20,000.00          |
| Flash communication                         | 375.00             |
| Guidance Plus Educational Consultants       | 400.00             |
| H2O Spell                                   | 14,000.00          |
| Kerala Kaumudi                              | 21,000.00          |
| Lawrence & mayo india PVT Ltd.              | 1,11,750.00        |
| MAS ads & events                            | 12,420.00          |
| Ne sara & sons                              | 9,200.00           |
| Pittappily stores                           | 13,610.00          |
| N S S Fund                                  | 50,000.00          |
| PKP Coach Builders                          | 40,800.00          |
| PMT Tyres                                   | 26,600.00          |
| Professional book centre                    | 69,003.00          |
| Reliance Petroleum                          | 2,51,467.03        |
| Samko techno solutions                      | 7,905.00           |
| <b>Total</b>                                | <b>8,22,461.03</b> |

List of Deposits and Advances Repayable as on 31st March 2022

|                                 |                       |
|---------------------------------|-----------------------|
| Cauton Deposit                  | 1,01,97,492.00        |
| Boys hostel deposit             | 21,91,583.00          |
| Canteen deposit                 | 40,000.00             |
| Alumini Fund                    | 7,15,000.00           |
| Ladies hostel deposit           | 48,914.00             |
| Refundable Deposits-2010        | 1,50,000.00           |
| Refund of Excess Fee Remittance | 1,81,191.20           |
| Hostel Fee -ABLC-SC,ST,OEC      | 6,66,691.96           |
| Merit Cum Means Scholarship     | 20,000.00             |
| SC/ST Department                | 1,28,400.00           |
| Fees Received In Advance        | 11,45,863.00          |
| bhoomimithra Deposit            | 10,000.00             |
| Students Advance                | 33,550.00             |
| DDUGKY Training                 | 2,54,500.00           |
| <b>Total</b>                    | <b>1,57,83,185.16</b> |



List of Expenses Payable as on as on 31st March 2022

|                                 |                     |
|---------------------------------|---------------------|
| KTU Sports and arts fee payable |                     |
| University Exam Remuneration    | 2,97,172.00         |
| KTU Exam remuneration payable   | 5,82,425.25         |
| EPF Payable                     | 1,11,435.00         |
| Salary & allowance payable      | 37,02,067.00        |
| ESI Payable                     | 6,949.00            |
| LIC Payable                     | 8,167.00            |
| KTU Administration fee payable  | 4,68,500.00         |
| KTU Exam fee & Revaluation fee  | 2,48,200.00         |
| KTU Reg fee payable             | 1,17,500.00         |
| KTU Sports & arts fee           | 1,02,150.00         |
| KTU Student examination fee     | 9,86,219.00         |
| TDS Payable                     | 4,797.00            |
| Expense Payable                 | 3,72,063.82         |
| Professional Tax Payable        | 4,570.00            |
| Internet charges payable        | 1,00,000.00         |
| Total                           | <u>71,12,215.07</u> |

List of Sundry Debtors as on 31st March 2022

|                                 |                    |
|---------------------------------|--------------------|
| Two morrow Designs              | 20,900.00          |
| Lab tech scientific instruments | 3,507.00           |
| Thottam fuels                   | 50.00              |
| Ravindra nadhan & sons          | 110.00             |
| Elamactics Enterprises          | 1,63,645.00        |
|                                 | <u>1,88,212.00</u> |

