

**KERALA UNIVERSITY OF HEALTH SCIENCES,
THRISSUR**



**ANNUAL ACCOUNTS
2018-19**

KERALA UNIVERSITY OF HEALTH SCIENCES



BALANCE SHEET AS AT 31st MARCH 2019

(Amount in Rupees)

Liabilities	Schedule	Previous year	Current year	Assets	Schedule	Previous year	Current year
Corpus/Capital Fund	1	1,634,588,470	1,852,452,785	Fixed Assets	6	522,365,374	560,074,762
Grant in Aid from Government (Plan)	2	149,342,173	182,369,304	Project Work in progress	7	179,397,863	266,951,601
Reserves and surplus				Investment of Earmarked Funds and Other funds in Fixed Deposit	8	1,565,000,000	1,695,000,000
Earmarked Funds	3	550,000,000	550,000,000	Current Assets	9	295,728,341	291,386,845
Secured Loans and Borrowings				Endowment Fund Investment	10	300,000	300,000
Unsecured Loans and Borrowings							
Current Liabilities and Provisions	4	228,538,895	228,588,510				
Endowment fund	5	322,040	302,609				
TOTAL		2,562,791,578	2,813,713,208	TOTAL		2,562,791,578	2,813,713,208

Schedules 1 to 19 attached hereto form part of the Annual Accounts

Sd/-

Finance Officer

Kerala University of Health Sciences

Sd/-

Registrar

Kerala University of Health Sciences

Sd/-

Hon'ble Vice Chancellor

Kerala University of Health Sciences

KERALA UNIVERSITY OF HEALTH SCIENCES



INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2019 (Amount in Rupees)

Expenditure	Schedule	Previous year	Current year	Income	Schedule	Previous year	Current year
Establishment expenses	14	115,286,479	144,411,860	Grant in Aid from Government (Non Plan)-Revenue		Nil	60,000,000
Administration & General expenses	15	70,997,150	110,295,806	Grant in Aid from Government (Plan)-Revenue		Nil	Nil
Constituent Institutions expenses	16	3,398,498	9,700,948	Grant from Other Agencies-Revenue		Nil	Nil
Examination expenses	17	241,277,948	270,823,990	Academic and other fee	11(A)	271,578,479	255,462,869
Depreciation	18	57,144,848	75,791,905	Examination fee	11(B)	236,136,947	268,236,369
Transferred to Earmarked Fund		Nil	Nil	Income from Constituent Institutions		Nil	Nil
Excess of Income over expenditure transferred to Corpus/Capital Fund.		145,846,721	115,073,239	Interest earned	12	124,237,144	140,433,956
				Other Income	13	1,999,074	1,964,554
TOTAL		633,951,644	726,097,748	TOTAL		633,951,644	726,097,748

Sd/-
Finance Officer
Kerala University of Health Sciences

Sd/-
Registrar
Kerala University of Health Sciences

Sd/-
Hon'ble Vice Chancellor
Kerala University of Health Sciences

Schedule-1		
CORPUS/CAPITAL FUND		
PARTICULARS		Amount
Opening Balance		1,634,588,470
Add:		
Excess of Income over expenditure transferred to Corpus/Capital Fund.		115,073,239
Grant utilised portion of finished projects transferred to Corpus account Senate hall 34100000 mezzanine floor 3925147		38,025,147
Grant in kind Staff Quarters		4,673,966
Grant in kind Centralised valuation centre		60,091,963
TOTAL		1,852,452,785

Schedule-2		
Grant in Aid from Government (Plan)		
PARTICULARS		As at 31st March2019
Opening balance as on 01/04/2018		149,342,173
Grant received during the year		90,963,371
		240,305,544
Less		
Withdrawn by Government	19911093	
Amount spent for the construction of Senate hall transferred to Corpus fund	38025147	57,936,240
		182,369,304
Grant in kind	64,765,929	
Less		
Amount spent for the construction of Staff quarters transferred to Corpus fund	4,673,966	
Amount spent for the construction of Centralised valuation centre transferred to Corpus fund	60,091,963	0
TOTAL		182,369,304

Schedule-3		
EARMARKED FUNDS		
PARTICULARS	As at 31st March2018	As at 31st March2019
Earmarked fund-Research fund	50,000,000	50,000,000
Earmarked fund-Schools and Centres Development fund	500,000,000	500,000,000
TOTAL	550,000,000	550,000,000

Schedule-4		
CURRENT LIABILITIES AND PROVISIONS		
PARTICULARS	As at 31st March2018	As at 31st March2019
Printing expense payable		212,750
Electricity charges payable	387,032	529,428

Retention Money from Contractors (4.6)	284,714	902,303
Caution deposit from Contractors (4.7)	344,148	344,148
Net payable to Contractors	1,846	1,846
Penalty retained (4.8)	292,478	292,478
Amount with held from Contractors (4.9)	2,312,412	13,081,223
Amount with held from HLL(4.12)	10,768,811	
Payable to contractor	286,779	4,654,286
Liability for project work (4.11)	1,944,770	1,944,770
Refundable Deposits for new course (4.2)	56,800,000	58,200,000
Refundable Deposits for new college (4.3)	84,715,000	89,515,000
Refundable Deposits for enhancement of seat (4.1)	11,300,000	10,800,000
Deposits - Others	10,000,000	10,000,000
Earnest Money Deposit (4.4)	1,136,767	1,319,751
Security deposit (4.5)	3,997,796	5,191,440
TDS from evaluators	225,717	203,918
TDS from Contractors	622,246	78,570
TDS from Consultants	1,500	0
TDS from Evaluators - Exam		3000
TDS- Professional charges	0	19,470
TDS from land acquisition compensation	1,144,149	-2
TDS GST		78,307
Provident Fund Recoveries GPF	3,000	0
Provident Fund Recoveries GPF Loan	6300	0
Provident Fund Recoveries EPF	0	-500
Insurance Recoveries SLI	150	0
Insurance Recoveries GIS	400	0
Insurance Recoveries PLI		2220
Insurance Recoveries LIC	12,675	25,465
Insurance Recoveries GPAIS	400	400
Other Recoveries TDS-Staff	189,959	663,244
Other Recoveries HBA	6500	0
Work contract Tax	7,923	7,923
KCWWF Cess Recovery	394,189	201,340.00
Forest Development Tax Recovery	46	46
Rent payable - Residence	120,300	160,000
GST payable	67492	1332
Stale cheque account (4.10)	1,008,600	1,008,164
Internal Audit fee payable	150,000	200,000
Salary Payable	9,024,365	10,770,414
Cheques issued but not presented (institutions)	271,176	258,286
Cheques issued but not presented (individuals)	1,989,042	1,861,913
Convocation expense payable	15520	0
Wages Payable	996,395	1,118,655
Facility management expense payable	463,280	229,271
University Union expense payable		100,000
Sports expense payable		528,825
Legal charges payable	90,550	257,550
Repairs & Maintenance payable	193,520	330,020

Telephone expense payable	40,000	17,577
Fuel expense payable	0	70,072
Constituent institution expense payable	0	487,658
Statutory Audit fee payable	26,258,906	12,448,504
Other expenses payable (bank charges)	649	0
Employers contribution to NPS payable	661,393	467,445
TOTAL	228,538,895	228,588,510

Schedule-5

Endowment Fund

PARTICULARS	As at 31st March2018	As at 31st March2019
Dr. C K Jayaram Panickar Endowment Fund	322,040	302,609
TOTAL	322,040	302,609

Schedule-6											
FIXED ASSETS											
Particulars of Assets	GROSS BLOCK					DEPRECIATION				NET BLOCK	
	OPENING BALANCE AS ON 01-04-2018	ADDITONS		DELETIONS	CLOSING BALANCE AS ON 31-03-2019	OPENING BALANCE 01-04-2018	RATE	DURING THE YEAR	CLOSING BALANCE 31- 03-2019	OPENING BALANCE AS ON 01-04-2018	CLOSING BALANCE AS ON 31-03-2019
		LESS THAN 182 DAYS	MORE THAN 182 DAYS								
<u>BLOCK A</u>											
Land & Development	63,664,392	1,656,559			65,320,951	0	0%		0	63,664,392	65,320,951
<u>BLOCK B (10%)</u>											
Buildings Administrative buildings	356,073,311				356,073,311	122,372,820	10%	23,370,049	145,742,869	233,700,491	210,330,442
Additions to Administartive Building	21,287,723	9,288,507	17,448,172		48,024,402	1,191,245	10%	4,218,890	5,410,136	20,096,477	42,614,266
Buildings/ Transformer station	3,491,187				3,491,187	1,200,620	10%	229,057	1,429,676	2,290,567	2,061,510
Buildings /Staff Quarters	206,597		4,673,966		4,880,563	49,763	10%	1,776,390	1,826,153	156,834	3,054,410
Buildings/ Centralised Valuation Centre	11,417,166	151,127	60,091,963		71,660,256	1,141,717	10%	17,320,023	18,461,739	10,275,449	53,198,516
Rain water harvesting pond	10,147,120				10,147,120	3,467,849	10%	667,927	4,135,776	6,679,271	6,011,344
Roads, Drains and Culverts	150,092,934				150,092,934	51,616,960	10%	9,847,597	61,464,557	98,475,974	88,628,377
Security booth and Compound Wall	1,473,749				1,473,749	280,012	10%	119,374	399,386	1,193,737	1,074,363
Bore Well	136,150				136,150	46,822	10%	8,933	55,755	89,328	80,395
Chairs	2,827,178				2,827,178	1,195,789	10%	163,139	1,358,927	1,631,389	1,468,250
Racks	213,085				213,085	73,281	10%	13,980	87,261	139,804	125,824
Cup boards	1,166,233				1,166,233	467,793	10%	69,844	537,637	698,440	628,596
Furniture & Fittings	29,807,271	5,132,543	1,001,234		35,941,048	6,300,019	10%	2,707,476	9,007,495	23,507,252	26,933,553
Curtains and Carpets	67,261				67,261	20,680	10%	4,658	25,338	46,581	41,923
Tables	3,196,521				3,196,521	1,442,227	10%	175,429	1,617,656	1,754,294	1,578,865
Trolley	48,000	53838	87000		188,838	13,008	10%	14,891	27,899	34,992	160,939
Furniture & Fittings - Trivandrum	118,964				118,964	32,239	10%	8,673	40,912	86,725	78,053
Furniture & Fittings - Centralised valuation centre	9,198,124				9,198,124	822,043	10%	837,608	1,659,651	8,376,081	7,538,473
<u>BLOCK C (15%)</u>								-			-
Fax Machines	51,922				51,922	34,262	15%	2,649	36,911	17,660	15,011
Photo Copier	2,382,225				2,382,225	1,106,423	15%	191,370	1,297,794	1,275,802	1,084,432
Other Office Equipments	1,176,394	12,999	55,960		1,245,353	394,261	15%	126,689	520,950	782,133	724,403
Transformer	3,009,899				3,009,899	1,325,168	15%	252,710	1,577,877	1,684,731	1,432,021
Generator	902,650				902,650	425,648	15%	71,550	497,198	477,002	405,452
Pump set	50,641				50,641	24,206	15%	3,965	28,171	26,435	22,470
Motor Cars	6,171,531	957,670		237125	6,892,076	3,349,169	15%	495,180	3,844,349	2,822,362	3,047,727
Bus	1,860,143				1,860,143	803,112	15%	158,555	961,667	1,057,031	898,476
Air conditioners	483,200				483,200	326,903	15%	23,445	350,347	156,297	132,852
Plant & Machinery/ Air conditioning plant	23,803,183				23,803,183	11,415,477	15%	1,858,156	13,273,633	12,387,706	10,529,550
Electrical installations & equipments	23,031,641	467,634	2161482		25,660,757	10,266,602	15%	2,274,051	12,540,653	12,765,039	13,120,104

Electrical installations & equipments - Solar installation		643,275			643,275		15%	48,245	48,245		595,030
Motor Bike	48,207				48,207	18,602	15%	4,441	23,042	29,605	25,164
Delivery van	869,472				869,472	185,849	15%	102,543	288,393	683,623	581,079
Information Transport System (Network cables)	3,716,123				3,716,123	1,247,974	15%	370,222	1,618,196	2,468,149	2,097,927
Fan	58,250				58,250	6,346	15%	7,786	14,132	51,904	44,118
Air conditioners - Centralised Valuation Camp	1,754,932				1,754,932	357,803	15%	209,569	567,373	1,397,129	1,187,560
D G Set - Centralised Valuation Camp	1,508,000		32000		1,540,000	214,228	15%	198,866	413,094	1,293,772	1,126,906
BLOCK D (60%)								-			-
Computers	25,216,652	972,550	4,331,546		30,520,748	23,596,762	40%	2,575,084	26,171,847	1,619,890	4,348,901
Computer & Accessories- School of Fundamental Research in Ayurveda, Thripunithura	68,460				68,460	13,692	40%	21,907	35,599	54,768	32,861
Scanners	234,275				234,275	228,855	40%	2,168	231,023	5,420	3,252
Printers	224,700	13,300			238,000	130,326	40%	40,410	170,736	94,374	67,264
Bio Metric Devices	341,220				341,220	330,576	40%	4,258	334,834	10,644	6,386
Other Accessories	190,292				190,292	187,828	40%	986	188,813	2,464	1,478
UPS	76,752		620000		696,752	73,805	40%	249,179	322,984	2,947	373,768
CCTV& Accessories	481,130				481,130	475,957	40%	2,069	478,026	5,173	3,104
IT and Communication Installation	58,055,516	814590	3070503		61,940,609	52,087,282	40%	3,778,413	55,865,695	5,968,234	6,074,914
BLOCK E (SLM) *	0				0	0		-	-		-
Landscape & Garden Account	5,817,505				5,817,505	3,490,503	20%	1,163,501	4,654,004	2,327,002	1,163,501
TOTAL	826,217,881	20,164,592	93,573,826	237,125	939,719,174	303,852,505	-	75,791,903	379,644,408	522,365,374	560074762

* Depreciation is charged on the basis of SLM basis ,because management contention that useful life is estimated at 5 years.

** Rate of depreciation is as per section 32 of Income Tax Act, 1961.

Schedule-7		
PROJECT WORK IN PROGRESS		
PARTICULARS	As at 31st March2018	As at 31st March2019
Work in progress Buildings Utility Building	40,000,000	40,000,000
Work in progress Buildings Academic staff college	50,000,000	120,000,000
Work in progress Buildings School of Family Health Studies, Kozhikode	71,438,000	71,438,000
Work in progress Buildings Auditorium		15,031,830
Work in progress Buildings Centre for Health Policy and Planning Tvm		20,000,000
Work in progress Buildings School of Fundamental Research in Ayurveda, Thripunithura	17,478,092	-
Work in progress-Plant & Machinery Solar Power Plant	160,000	160,000
Work in progress-Electrical installations & equipments	196,000	196,000
Work in progress - Miscellaneous works	125,771	125,771
TOTAL	179,397,863	266,951,601

Schedule-8		
INVESTMENT OF EARMARKED FUNDS AND OTHER FUNDS IN FIXED DEPOSITS		
PARTICULARS	As at 31st March2018	As at 31st March2019
Term Deposit with Treasury(8.1)	1,565,000,000	1,695,000,000
TOTAL	1,565,000,000	1,695,000,000

Schedule-9		
CURRENT ASSETS		
PARTICULARS	As at 31st March2018	As at 31st March2019
Cash Balance		
Cash in hand	16350	
Imprest - Finance	2,374	10,100
Imprest to CE Finance	10,000	10,000
Imprest for fuel	10,000	10,000
Imprest Account-Works	10,000	10,000
Imprest - Purchase		10,000
Imprest - SHPP		10,000
Imprest - SFRA		10,000
Bank Balance		
TSB with Sub Treasury	-3,239,340	5,339,549
Special TSB - Interest	5,986,545	29,005,837
Plan scheme Treasury account		14,652,278
SB with SBI SB -KUHS Br General Fund - Ac.No1	94,684,428	59,485,406
SB with SBI SB -KUHS Br Students Reg Fee - Ac.No 2	3,349,182	8,763,668
SB with SBI SB -KUHS Br Examination Fee - Ac.No 3	9,697,159	14,036,867
SB with SBI SB -KUHS Br Campus Project - Ac.No 4	4,792,900	1,753,043

SB with SBI SB -KUHS Br Students Welfare Fund - Ac.No 5	174	174
SB with SBI SBI E-Payment A/c	2,183,573	1,041,555
Exam finance Bank Accounts SB -KUHS Br - Ac No 8	9,097,911	2,603,034
CE Exam Finance Bank Accounts SB -KUHS Br-Ac.No.6	91,950	249,382
SB with State Bank of India General fund parking A/c	100,000	100,000
CA with State Bank of India SBI E-Tendering Account		240,523
Advances and other Current Assets		
Deposit with KSEB	954,113	17,054,113
Accrued interest on term deposits	44,975,490	48,076,786
TDS receivable	54,140	54,140
Advance to Dean Research	1,147,527	441,848
Advance to Dean Student affair	3,652,236	3,616,500
Advance to Dean Academic	584,676	289,999
Advance to University Engineer	150	150
Advance to other staff	303,880	382,409
Advance to others	0	
Advance for the conduct of exam-Ayurveda	480,865	576,965
Advance for the conduct of exam-Dental	1,324,063	907,288
Advance for the conduct of exam-Homeo	51,089	160,089
Advance for the conduct of exam-Medical	9,821,656	8,662,692
Advance for the conduct of exam-Nursing	3,395,183	1,935,183
Advance for the conduct of exam-Paramedical	735,460	221,460
Advance for the conduct of exam-Pharmacy	1,450,568	1,749,568
Advance for the conduct of exam-Sidha	47,850	47,850
Advance for Valuation camps	241,000	151,000
Bank charges receivable	2,329	19,185
Receivable from Government	55,895,878	0
Grant receivable from Government	43,803,647	19,911,093
Receivable from PWD (Building construction work of School of Fundamental Research in Ayurveda, Thripunithura		44,224,543
Receivable from Supplier		903
Fee receivable		5,306,145
Transfer to General Finance (CE)	13,335	10183
Transfer to General Finance (Ex Fin)		245337
TOTAL	295,728,341	291,386,845

Schedule-10		
ENDOWMENT FUND INVESTMENT		
PARTICULARS	As at 31st March 2018	As at 31st March 2019
Dr. C K Jayaram Panickar Endowment Fund Investment	300,000	300,000
TOTAL	300,000	300,000

Schedule-11 (A)		
ACADEMIC AND OTHER FEE		
PARTICULARS	2017-18	2018-19
Fee for Eligibility Certificate Indian	537,500	771,099
Fee for Eligibility Certificate Foreign	56,000	53,000
Fee for Migration Certificate	1,531,250	1,424,550
Fee for genuineness verification	1,463,791	4,462,525
Fee for other services	2003899	1,693,589
Application, Registration and Inspection fee for new college	1,500,000	31,500
Application, Registration and Inspection fee for new course	9,335,000	9,200,600
Application, Registration and Inspection fee forenhancement of seats	1,800,000	275,000
Re inspection Compliance Fee	40,000	431,000
Affiliation fee for new colleges	8,400,000	2,100,000
Affiliation fee for new courses	8,330,000	1,860,000
Affiliation fee for Enhancement of seats	3,705,000	1,335,000
Continuation of provisional affiliation Fee	41,730,000	53,267,000
Annual Administration fees	154,385,485	143,450,030
Fine- Affiliation	1,500,000	100,000
PhD Application fee		1,545,065
Fee for Phd synopsis/thesis	375000	
Application fee for Research Guide	20,000	47,000
Certificate verification fee	21,939,950	20,917,000
Students Identity Card fee	1,040,800	1,011,835
Students University Union Fee	5,697,800	5,524,250
Students Sports fee	5,713,300	5,469,760
Students Re admission fee	75,050	102,450
Fee for cancellation of registration	297,000	286,100
Remittance from RTI applicants	101,654	104,516
TOTAL	271,578,479	255,462,869

Schedule-11 (B)		
EXAMINATION FEE		
Fee for Mark list	194,345	297,202
Late fee for Application for examination	700	
Transcript fee	124,400	703,456
Fee for Original Certificate	1,000	3,360
Fee for Provisional Certificate	343,005	91,385
Fee for Re-totalling	2,425,245	2,399,920
Fee for duplicate Certificate	5,970	17,535
Penalty for Shortage of Internal examiner	3,000,000	5,800,000
Exam fee -Regular	165,195,106	186,261,542
Exam fee -Supplementary	52,129,694	57,948,354
Fee for copy of answerscripts	2,152,932	2,307,455
Fee for condonation for shortage of attendance	558,105	1,130,080

Dissertation fee	9,661,445	10,961,080
Application fee for Research Centre	345,000	315,000
TOTAL	236,136,947	268,236,369

Schedule-12		
INTEREST EARNED		
PARTICULARS	2017-18	2018-19
Interest earned on Term Deposits	121,641,570	135,937,769
Interest earned on Savings Bank Accounts	2,321,994	4,240,667
Interest earned on SB Account - CE Exam finance	13,335	10,183
Interest earned on Savings Bank Account - Ex Fin	260,245	245,337
TOTAL	124,237,144	140,433,956

Schedule-13		
OTHER INCOME		
PARTICULARS	2017-18	2018-19
Sale of scrap items	1,342,148	775,930
Income from estates		47,350
Sale of Tender form	147,387	206,728
Miscellaneous income	419,081	875,242
Penalty recovered from Contractors	34,838	36,702
Miscellaneous income- Exam fin	1,700	
Prior period income Ex fin	1,820	
Prior period income - F	52,100	22,602
TOTAL	1,999,074	1,964,554

Schedule-14		
ESTABLISHMENT EXPENSES		
PARTICULARS	2017-18	2018-19
Salary and allowances to Statutory Officers	9,745,595	9,669,265
Salary and allowances to Permanent staff	28,890,244	50,551,977
Salary and allowances to staff on deputation	34,404,189	42,608,268
Salary and Allowances to Temporary staff recruited through Employment Exchange		
Salary and allowances to Officers - others	167,000	852,000
Leave surrender salary-Statutory Officers	125,953	640,395
Leave surrender salary-Staff on Deputation	2,293,142	2,682,172
Leave surrender salary-Permenant Staff	118,332	2,090,232
Leave surrender salary-Temporary Staff from Employment exchange		
Salaries and allowances to Consultants	5,434,223	258,666
Salary to staff on contract	16,801,780	14,814,146
Wages to Daily rated Staff	8,526,310	11,481,005
Reimbursement/Payment of rent	579,600	625,600
Reimbursement/Payment of telephone expenses	37,914	1,500
Reimbursement/Payment of Internet charges	8,406	
Spectacle allowance	1,200	
Festival allowance-Statutory Officers	13,750	13,750
Festival allowance-Staff on Deputation	112,750	132,000
Festival allowance-Staff on contract	275,000	134,750
Festival allowance-Daily rated staff	50,820	73,810
Festival allowance-Permenant Staff	110,000	321,750
Bonus-Permanent Staff		24,000
Bonus-Staff on Deputation	32,000	24,000
Pension Contribution for Deputation staff	2,146,596	2,554,907
Employers contribution to Provident Fund for deputatio	11,719	23,469
Staff training expenses		8,688
Staff welfare expenses	25,240	7,587
Salaries and allowances to Research Assistants	2,335,516	
Employers Contribution to NPS	3,039,200	4,817,923
TOTAL	115,286,479	144,411,860
Schedule-15		
ADMINISTRATION & GENERAL EXPENSES		
PARTICULARS	2017-18	2018-19
TA - Governing Council	44,236	69,234
Sitting fee - Governing Council	151,500	308,400
Accommodation expenses - Governing Council	92,104	
Hospitality expenses - Governing Council		91,767
Other expenses - Governing Council		54,887
TA - Other statutory councils	98,510	66,224
Sitting fee - Other statutory councils	156,000	94,000
TA - Others	1,320,942	1,240,711
Sitting fee - Others	1,319,000	1,629,700
Accommodation expenses - Others		4,909

TA - Senate	195,452	145,614
Sitting fee - Senate	367,500	245,000
Other expenses - Senate	38,400	123,994
Meeting Other expenses	155,270	301,441
Seminars and Conferences	267,692	455,694
Postage	166,927	777,342
Telephone charges	261,765	213,228
Internet Charges	4,508	534,540
Printing - Administration	114,053	766,838
Printing of Books & Periodicals	112,280	
Diary and Calendar printing expenses	318,000	364,547
Id Card Printing expense	233,678	213,966
Stationery	407,165	1,129,156
Advertisement charges	295,642	400,525
Vehicle hire expenses	603,900	562,566
Fuel expenses	818,591	1,065,075
Electricity charges	3,460,319	4,755,974
Repairs & Maintenance-Building	487,010	102,219
Repairs & Maintenance-Plant & Machinery	372,147	1,051,610
Repairs & Maintenance-Vehicles	345,848	286,904
Repairs & Maintenance-Generator	76,226	142,127
Repairs & Maintenance-Others	459,920	145,813
Repairs & Maintenance -Lift	754,188	898,407
Legal charges to Standing Council	49,306	901,799
Document scrutiny fee	10,000	80,000
Legal charges - others	24,460	215,500
Statutory audit fee	5,869,770	6,578,734
Internal Audit Fee	227,510	227,000
Internal audit other expenses	22,484	
Software expenses		29,500
Other rates & taxes	65,996	
Road tax	29,760	29,760
Vehicle insurance	145,848	249,516
Insurance - Elevator	4,349	4,462
Hospitality expenses	104,525	101,013
Bank charges	649	-177
Travelling & conveyance expenses - staff	334,164	570,280.00
Travelling & conveyance expenses - others		760
Travelling & Conveyance expenses - Standing Council	185,172	339,734
DG Set Running expenses	106,808	339,702
Miscellaneous office expenses	482,189	337,256
Facility Management Expenses	5,459,394	5,325,351
Inspection fee	1,803,369	2,388,000
TA-Inspection	1,396,434	1,076,667
Books & journals		2,100
Election expenses-University Union Election expenses		71,291

University Union expenses	1,124,780	1,305,472
Sports expenses	2,374,645	4,973,357
Cultural expenses		4,167,072
Student support scheme	34,077,364	56,540,000
Student welfare expenses		194,214
TA for synopsis scrutiny	23,954	6,532
Scrutiny fee for synopsis	93,800	5,100
Computer consumables	350,020	367,127
Convocation expenses Rent		58,610
Convocation expenses Hospitality	827,447	605,106
Convocation expenses Printing and Stationery	2,500	45,727
Convocation expenses Transportation	14,200	15,000
Convocation expenses General	739,517	363,703
Prior period expenses -	8,560	3,636,844
Evaluation centre miscellaneous expenses	404,673	130,190
Grant for Research	926,660	668,000
Loss on sale of Vehicle	208,070	89,285
Service charges NSDL		13,807
TOTAL	70,997,150	110,295,806

Schedule-16		
CONSTITUENT INSTITUTIONS EXPENSES		
PARTICULARS	2017-18	2018-19
Research center-Promotion Expenses		271,500
Academic Staff College-Establishment expenses	514,193	23,194
Academic Staff College-Administrative & General expenses	47,114	168,936
Academic Staff College-Training expenses	498,290	140,768
Academic Staff College-Other expenses		61,849
Centre for Health Policy and Planning-Establishment expenses	590,748	1,163,227
Centre for Health Policy and Planning-Administrative & General expenses	73,340	109,591
Centre for Health Policy and Planning-Training Expenses	132,902	509,189
Centre for Health Policy and Planning-Other Expenses	9,163	
Centre for Studies in Health of Young Adults-Establishment expenses		349,097
Centre for Studies in Health of Young Adults-Administrative & General expenses		23,275
Centre for Studies in Health of Young Adults-Establishment expenses	46,189	
Centre for Studies in Health of Young Adults-Other Expenses		33,088
Centre for Studies in Health of Young Adults-Training Expenses	676,595	510,163

Centre for Basic Sciences and Bio ethics Studies - Establishment expenses		127,000
Centre for Basic Sciences and Bio ethics Studies - Administrative and general expenses		15,007
Centre for Basic Sciences and Bio ethics Studies - Training expenses	200,026	82,325
Centre for Basic Sciences and Bio ethics Studies - Other expenses		
School of Family Health Studies - Administrative and general expenses		44,418
School of Family Health Studies - Training expenses		187,694
School of Fundamental Research in Ayurveda- Establishment expenses	393,429	1,121,079
School of Fundamental Research in Ayurveda- Administration and general expenses	4,093	1,475,569
School of Fundamental Research in Ayurveda- Training expenses	129,557	271,075
School of Fundamental Research in Ayurveda- Other expenses		5,345
Centre for Disability Management Studies - Establishment expenses		353,000
Centre for Disability Management Studies - Administration & General expenses	16,835	
Centre for Disability Management Studies - Training expenses		148,763
Centre for Disability Management Studies - Other expenses		5,622
Centre for Inter Disciplinary Allied Health Sciences and Technology -Establishment expenses		349,000
Centre for Inter Disciplinary Allied Health Sciences and Technology - Administration and general exp	22,002	
Centre for Inter Disciplinary Allied Health Sciences and Technology - Training expenses		59,796
Centre for Inter Disciplinary Allied Health Sciences and Technology - Other expenses		7,559
Centre for Gerontological Studies - Establishment expenses		352,000
Centre for Gerontological Studies - Administration and general expenses		19,244
Centre for Gerontological Studies - Training expenses	34,630	143,937
Centre for Gerontological Studies - Other expenses		6,930
Centre for Studies in Medical Simulation - Establishment expenses		338,000
Centre for Studies in Medical Simulation - Administration and general expenses	9,392	118,011
Centre for Studies in Medical Simulation - Training expenses		118,272

Centre for Studies in Medical Simulation - Other expenses		6,852
Centre for Health Care Counselling - Establishment expenses		351,032
Centre for Health Care Counselling - Administration and general expenses		17,362
Centre for Health Care Counselling - Training expenses		158,223
Centre for History of Medicine and Health Humanities - Establishment expenses		324,000
Centre for History of Medicine and Health Humanities -Administration and general expenses		8,895
Centre for History of Medicine and Health Humanities - Training expenses		121,061
TOTAL	3,398,498	9,700,948

Schedule-17		
EXAMINATION EXPENSES		
PARTICULARS	2017-18	2018-19
Remuneration for the conduct of exam-Ayurveda	5,542,240	6,937,238
Remuneration for the conduct of exam-Dental	8,556,748	10,859,874
Remuneration for the conduct of exam-Homeo	1,786,170	1,707,170
Remuneration for the conduct of exam-Medical	22,316,512	26,935,551
Remuneration for the conduct of exam-Nursing	23,584,510	24,263,780
Remuneration for the conduct of exam-Paramedical	7,059,429	9,676,210
Remuneration for the conduct of exam-Pharmacy	20,034,089	24,028,020
Remuneration for the conduct of exam-Sidha	274,650	219,510
Remuneration for the conduct of exam-Unani	6,030	212,890
TA for the conduct of exam-Ayurveda	1,326,101	1,601,361
TA for the conduct of exam-Dental	2,324,166	2,862,635
TA for the conduct of exam-Homeo	422,947	543,707
TA for the conduct of exam-Medical	7,676,771	9,153,586
TA for the conduct of exam-Nursing	3,111,419	3,736,459
TA for the conduct of exam-Paramedical	1,118,091	1,727,982
TA for the conduct of exam-Pharmacy	2,507,628	3,384,543
TA for the conduct of exam-Sidha	60,905	73,984
TA for the conduct of exam-Unani	4,660	74,288
Halt for the conduct of exam-Ayurveda	729,336	723,290
Halt for the conduct of exam-Dental	1,284,469	1,457,400
Halt for the conduct of exam-Homeo	262,830	220,800
Halt for the conduct of exam-Medical	4,688,494	6,325,455
Halt for the conduct of exam-Nursing	2,641,917	3,516,086
Halt for the conduct of exam-Paramedical	1,080,854	1,371,800
Halt for the conduct of exam-Pharmacy	2,501,179	2,731,444
Halt for the conduct of exam-Sidha	70,800	63,000
Halt for the conduct of exam-Unani	1,200	57,600

Contingency for the conduct of exam-Ayurveda	257,810	546,732
Contingency for the conduct of exam-Dental	391,522	448,317
Contingency for the conduct of exam-Homeo	101,175	101,610
Contingency for the conduct of exam-Medical	1,465,363	1,930,239
Contingency for the conduct of exam-Nursing	1,824,022	1,829,393
Contingency for the conduct of exam-Paramedical	452,046	571,170
Contingency for the conduct of exam-Pharmacy	1,349,773	2,083,371
Contingency for the conduct of exam-Sidha	46,662	37,564
Contingency for the conduct of exam-Unani	190	22,321
Rent for conduct of exam-Ayurveda	43,936	44,214
Rent for conduct of exam-Dental	84,500	303,358
Rent for the conduct of exam-Homeo	1,000	30,996
Rent for the conduct of exam-Medical	774,873	1,201,899
Rent for the conduct of exam-Paramedical	6,438	
Rent for the conduct of exam-Pharmacy	51,719	153,173
Remuneration for nodal officer and subject expert	558,600	581,400
TA for nodal officer and subject expert	35,652	800
Remuneration for practical convenor	360,000	329,000
TA for practical convenor	59,696	63,566
Remuneration for Assessment/ Inspection	14,250	12,000
TA for Assessment / Inspection	6,500	3,600
Remuneration to examiners in CV Camp	57,424,509	62,302,677
Remuneration for the conduct of exam directly paid	1,871,150	2,195,250
TA for CV Camp	12,832,586	13,759,185
Halt for CV camp	12,795,513	10,812,265
Contingency for CV Camp	8,091	1,222
Rent for CV camp	2,936,841	186,850
Miscellaneous expenses for CV camp	40,862	
Custodian charges	249,170	404,865
Safe handling charges	6,561	18,118
Remuneration to Evaluators for valuation at exam centres	4,252,780	5,293,800
Exam - Accommodation	81,750	800
Exam - Travelling expenses		2,356
Exam - Data entry charges	145,687	152,169
Exam - Transportation		
Exam - Special camp allowance-Staff	28,000	88,800
Exam - Special camp allowance-Evaluators	2,391,700	3,105,987
Exam - TA for QP Setting	206	
Exam - Remuneration for QP Setting	2,810,550	2,390,300
Exam - TA for QP Scrutiny	100,730	135,072
Exam - Remuneration for QP Scrutiny	187,920	197,760
Exam - Despatch of answer books-finance	4,080	
Exam - Printing & Stationery	2,229,752	16,250
Exam- Hospitality expenses	2,800	
Exam - Postage from General Finance	2,013,180	2,149,244
Exam-Miscellaneous Contingent Office expenses -F	135,781	123,278
Exam-Postage CE	15,843	24,653

Exam-Printing of Answer book	4,981,060	7,360,993
Exam- Internet charges -F	531,142	
Exam - Confidential printing by CE	88,750	
Exam-Wages -F	325	
Exam-Wages		69,545
Interest and bank charges- CE Ex fin		236
Sitting fee-Pass board meeting	479,500	443,000
TA- Pass board meeting	271,664	244,816
TA for dissertation valuation	42,923	34,233
Remuneration for dissertation valuation	1,913,400	1,942,800
Exam - Interest & bank charges- CE	1,711	
Sitting fee-Malpractices and Lapses Committee Meeting	83,000	55,500
TA- Malpractices and Lapses Committee Meeting	49,288	33,216
Sitting fee- Exam Committee meeting	347,536	324,500
TA- Exam Committee meeting	213,196	200,912
Remuneration to Squad/Squad members	8,750	
TA to Squad/Squad members	3,016	
Facility management expenses - Evaluation centre	836,773	1,992,952
TOTAL	241,277,948	270,823,990

Schedule-18		
DEPRECIATION		
PARTICULARS	2017-18	2018-19
Depreciation-Buildings- Administrative buildings	25,966,721	23,370,049
Depreciation-Addition to administrative building	1,133,387	4,218,890
Depreciation-Buildings-Buildings/ Transformer station	254,508	229,057
Depreciation-Buildings-Buildings /Staff Quarters	17,426	1,776,390
Depreciation-Buildings-Rain water harvesting pond	742,141	667,927
Depreciation-Buildings-Roads, Drains and Culverts	10,941,775	9,847,597
Depreciation-Security booth and Compound Wall	132,637	119,374
Depreciation-Buildings-Centralised Valuation Centre	1,141,717	17,320,023
Depreciation-Borewel	9,925	8,933
Depreciation-Chairs	181,266	163,139
Depreciation- Racks	15,534	13,980
Depreciation-Cupboards	77,604	69,844
Depreciation -Furniture & Fittings	2,492,986	2,707,476
Depreciation -Curtains and Carpets	5,176	4,658
Depreciation-Tables	194,922	175,429
Depreciation-Trolley	3,888	14,891
Depreciation-Furniture & Fittings - Center for Health Policy & Planning,Tvm	9,636	8,673
Depreciation-Furniture & Fittings - Centralised valuation centre	783,567	837,608
Depreciation-Fax machines	3,117	2,649
Depreciation-Photocopiers	171,406	191,370
Depreciation-Other office equipments	111,389	126,689

Depreciation -Transformer	297,306	252,710
Depreciation-Generator	84,177	71,550
Depreciation-Pump set	4,665	3,965
Depreciation-Motor Cars	529,448	495,180
Depreciation-Bus	186,535	158,555
Depreciation-Air conditioners	27,582	23,445
Depreciation-Plant & Machinery/ Air conditioning plant	2,186,066	1,858,156
Depreciation-Electrical installations & equipments	2,168,868	2,322,296
Depreciation-Motor Bike	5,225	4,441
Depreciation-Delivery van	120,639	102,543
Depreciation-Information Transport System (Network c	435,556	370,222
Depreciation- Pedestal Fan	5,277	7,786
Depreciation-Air conditioners - Centralised Valuation Camp	235,542	209,569
Depreciation-D G Set - Centralised Valuation Camp	169,303	198,866
Depreciation-Computers	1,076,035	2,596,991
Depreciation- Scanners	3,613	2,168
Depreciation-Printers	62,916	40,410
Depreciation- Bio metric devices	5,987	4,258
Depreciation-Other accessories	1,643	986
Depreciation-UPS	1,965	249,179
Depreciation- CCTV and accessories	3,449	2,069
Depreciation-IT and Communication Installation	3,978,822	3,778,413
Depreciation-Landscape & Garden Account	1,163,501	1,163,501
TOTAL	57,144,848	75,791,905

SCHEDULE 19

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES

1. Financial statements are prepared on historical cost convention and on accrual basis unless otherwise stated.
2. The grant-in-Aid received for plan expenditure, to the extent not utilized and transferred to Corpus Fund is shown as Grant in Aid from Government (Plan) under liability in Balance sheet.
3. Fixed assets are stated at cost of acquisition inclusive of all direct costs, except to the extent mentioned in Note 12 a & b. Reduction/Deletion of asset value represents written down value of a scrapped vehicle disposed off during the year.
4. Depreciation on Fixed asset is provided at the rate specified under U/s 32 of the Income Tax Act, 1961.
5. Interest on Savings Bank Account is accounted on receipt basis and interest on fixed Deposit is accounted on the basis of accrual concept from the year 2015-16.
6. Income accrued but not received during the year from fee are accounted on accrual basis, based on the fee actually received as per cash book and fee receivable based on the information furnished by the respective branches. Such fee during the previous years were accounted on cash basis and as such the fee receivable during the said period will be accounted for, during the year of their receipt. As per the information furnished by the academic section, the income accrued on this account up to the previous year amounts to Rs.14,88,54,350/.

B. NOTES TO ACCOUNTS

1. During the year the university has maintained the following bank accounts with State bank of India.

SI NO	Account Number	Name of the Account
1	31547327832	KUHS General Fund
2	31340212316	KUHS Student Registration Fund
3	31768842875	KUHS Examination fee Account
4	31768843801	KUHS Campus Project Account
5	31845165431	KUHS-Permanent advance to CE
6	31786542461	KUHS Students Welfare Fund
7	32267343775	KUHS Examination expenses Account
8	33607963005	E Payment Account
9.	37372548664	E Tendering Account

2. During the year the University has also maintained the following savings bank accounts with Sub Treasury, Mulangunnathu Kavu, Medical College PO, Thrissur

1	713161400000002	Treasury Savings Bank Account
2	799010100141582	TSB Account-interest
3	799012700000226	Plan Scheme TSB Account

3. During the year, on 31.3.2019 Government has resumed an amount of Rs.1,99,11,093 from Plan Scheme TSB Account, which has been reduced to the said extent from Grant in Aid from Government (Plan). The said resumed funds were received back on 2.04.2019.
4. The balance under Grant in aid (Plan) from Government includes Rs.4,00,00,000/- deposited with Central Public works department for construction of Utility Building in the University campus and Rs.7,14,38,000/- deposited with State Public Works Department for construction of buildings for School of Family Health Studies, Kozhikode which are yet to be transferred to the corpus for want of completion of the said works.
5. The current Assets, Loans and Advances have the value at which they are stated in the Balance sheet, if realised in the ordinary course.
6. Advances are given to the Examination Finance wing for incurring expense in connection with conducting examinations. Expenses incurred from the said advances are exhibited in a separate schedule, as Examination expenses and the balance of Rs.26,03,034/- remaining as on 31-03-2019 is shown under Current Assets.
7. Reconciliation between Fixed Asset Register and Fixed Asset schedule is yet to be completed.
8. During the year one University vehicle classified as irreparable by the Executive Engineer, PWD Mechanical Division, Kozhikode was scrapped, on following the prescribed procedure. The amount received from sale of scrap of the vehicle was credited to the vehicle account (WDV of the vehicle) and the balance amount of Rs.89,285/- has been shown as loss on sale of vehicle, under Administration and General expenses.
9. The figures of balance sheet, Income and Expenditure account and Receipts and Payments account have been rounded off to nearest rupee.
10. The Work in progress includes the following:
- Rs. 4,00,00,000/- being the amount deposited with Central Public Works Department for construction of Utility Building in the University campus.

- Rs.12,00,00,000/-being the amount deposited with Central Public Works Department for construction of Academic Staff College building in the University campus and
 - Rs.7,14,38,000/-being the amount deposited with State Public Works Department for construction of buildings for School of Family Health Studies, Kozhikode.
11. Current Assets includes Rs.4,42,24,543/- being the amount spent for construction of Building for School of Fundamental Research in Ayurveda, Thrippunithura, accounted as recoverable from PWD, as the budgetary allocation for construction of the said building was given by Government in the PWD Budget. During the year 2017-18, an amount of Rs.1,74,78,092/- spent on this account was wrongly accounted under work in progress which has now been transferred and included under the above.
12. a) Staff Quarters constructed through PWD, utilizing the funds provided for the purpose by Government in their budget, though handed over by the said Department to the University in November 2014, value of construction amounting to Rs.46,73,966/- was intimated by the said Department during the year only, and as such, cost of the buildings to the said extent were capitalised and cumulative depreciation charged in the accounts during the year only.
- b) Similarly, Building for Valuation Centre constructed through PWD utilizing the funds provided for the purpose by Government in their budget, though handed over by the said Department to the University in May 2016, value of construction amounting to Rs.6,00,91,963/-was intimated by the said Department during the year only, and as such, cost of the building to the said extent was capitalised and cumulative depreciation charged in the accounts during the year only.
13. Central Tax and Central Revenue Department had, in November 2017 show caused the University for non-payment of service tax amounting to Rs.4.69 crore on various types of fee received by it. Though the University had contested the demand and got it adjudicated in its favour from the Adjudicating Authority, the Department had filed an appeal before Customs Excise and Service Tax Appellate Tribunal, Bangalore which is pending to be heard.
14. Previous year figures have been regrouped, wherever necessary to match with current year's presentation.

Sd/-
Finance Officer

Sd/-
Registrar

Sd/-
Hon'ble Vice Chancellor