

**KERALA UNIVERSITY OF HEALTH SCIENCES,
THRISSUR**



**ANNUAL ACCOUNTS
2020-21**

KERALA UNIVERSITY OF HEALTH SCIENCES



BALANCE SHEET AS AT 31st MARCH 2021

(Amount in Rupees)

Liabilities	Schedule	Previous year	Current year	Assets	Schedule	Previous year	Current year
Corpus/Capital Fund	1	2,09,68,42,863	2,41,24,42,178	Fixed Assets	6	53,16,55,711	48,87,18,505
Grant in Aid from Government (Plan)	2	19,57,00,219	26,98,89,344	Project Work in progress	7	59,46,37,343	71,06,49,774
Reserves and surplus		-	-	Investment of Earmarked Funds and Other funds in Fixed Deposit	8	1,71,80,00,000	1,90,30,00,000
Earmarked Funds	3	55,00,00,000	55,00,00,000	Current Assets	9	27,63,99,091	45,19,03,501
Secured Loans and Borrowings		-	-	Endowment Fund Investment	10	3,00,000	3,00,000
Unsecured Loans and Borrowings		-	-				
Current Liabilities and Provisions	4	27,81,29,842	32,19,21,595				
Endowment fund	5	3,19,221	3,18,663				
TOTAL		3,12,09,92,145	3,55,45,71,780	TOTAL		3,12,09,92,145	3,55,45,71,780

Schedules 1 to 21 attached hereto form part of the Annual Accounts

Finance Officer
Kerala University of Health Sciences

Registrar
Kerala University of Health Sciences

Hon'ble Vice Chancellor
Kerala University of Health Sciences

KERALA UNIVERSITY OF HEALTH SCIENCES



INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2021 (Amount in Rupees)

Expenditure	Schedule	Previous year	Current year	Income	Schedule	Previous year	Current year
Establishment expenses	16	16,15,96,452	16,73,68,046	Grant in Aid from Government (Non Plan)-Revenue		1,10,00,000	4,45,50,000
Administration & General expenses	17	9,98,10,260	4,79,45,693	Grant in Aid from Government (Plan)-Revenue		0	0
Constituent Institutions expenses	18	1,21,84,166	77,16,368	Grant from Other Agencies-Revenue		0	0
Examination expenses	19	24,66,09,994	12,26,94,297	Academic and other fee	11	36,24,65,603	34,73,62,304
Depreciation	20	6,61,57,205	5,26,04,362	Examination fee	12	28,82,98,502	15,91,49,266
Transferred to Earmarked Fund		0	0	Income from Constituent Institutions	13	0	374402
Excess of Income over expenditure transferred to Corpus/Capital Fund.		22,75,17,305	31,55,99,315	Interest earned	14	13,89,20,563	15,69,25,390
				Other Income	15	1,31,90,714	55,66,719
TOTAL		81,38,75,382	71,39,28,081	TOTAL		81,38,75,382	71,39,28,081

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Schedule-1		
CORPUS/CAPITAL FUND		
PARTICULARS		Amount
Opening Balance		2,09,68,42,863
Add:		
Excess of Income over expenditure transferred to Corpus/Capital Fund.		31,55,99,315
TOTAL		2,41,24,42,178
Schedule-2		
Grant in Aid from Government (Plan)		
PARTICULARS		As at 31st March2021
Opening balance as on 01/04/2020		19,57,00,219
Grant received during the year		8,14,69,085
Less		
Withdrawn by Government		72,79,960
TOTAL		26,98,89,344
Schedule-3		
EARMARKED FUNDS		
PARTICULARS	As at 31st March2020	As at 31st March2021
Earmarked fund-Research fund	5,00,00,000	5,00,00,000
Earmarked fund-Schools and Centres Development fund	50,00,00,000	50,00,00,000
TOTAL	55,00,00,000	55,00,00,000
Schedule-4		
CURRENT LIABILITIES AND PROVISIONS		
PARTICULARS	As at 31st March2020	As at 31st March2021
Printing expense payable	21,673	14,60,382
Electricity charges payable	4,44,132	3,03,680
Retention Money from Contractors	8,36,997	8,36,997
Caution deposit from Contractors	3,44,148	3,44,148
Net payable to Contractors	1,846	1,846
Penalty retained	2,92,478	2,92,478
Amount with held from Contractors	1,30,81,223	1,30,81,223
Amount with held from HLL		
Liability for project work	19,44,770	19,44,770
Refundable Deposits for new course	9,07,52,100	9,77,61,000
Refundable Deposits for new college	9,50,65,001	10,00,61,202
Refundable Deposits for enhancement of seat	1,41,02,400	1,92,70,215
Deposits - Others	1,00,00,000	3,00,00,000
Earnest Money Deposit	10,59,637	10,09,726
Security deposit	75,28,422	41,19,472
TDS from evaluators	3,69,605	1,65,863
TDS from Contractors	1,23,815	13,636

TDS- Professional charges	43,760	1,37,673
TDS from land acquisition compensation	-2	-2
TDS GST	1,51,726	26,386
Other Recoveries	0	3,56,185
Insurance Recoveries PLI	2220	2,220
Insurance Recoveries LIC	7,657	7,657
Insurance Recoveries GPAIS	400	400
Other Recoveries TDS-Staff	7,75,097	6,24,450
Other Recoveries NPS	0	13,482
Work contract Tax	7,923	7,923
KCWWF Cess Recovery	3,39,421	1,98,002
Forest Development Tax Recovery	46	46
Rent payable - Residence	1,00,000	66,500
GST payable	5169	33,621
GST payable -RCM	0	59,564
Kerala Flood Cess	391	279
Stale cheque account	16,18,221	14,63,967
Internal Audit fee payable	2,00,000	2,34,230
Salary Payable	1,17,46,483	2,56,85,991
Cheques issued but not presented (institutions)	2,58,286	2,58,286
Cheques issued but not presented (individuals)	18,88,640	19,04,276
Wages Payable	10,74,480	10,54,360
Facility management expense payable	6,20,026	6,59,488
University Union expense payable	1,95,891	-
Sports expense payable	5,28,825	-
Legal charges payable	6,00,700	24,29,200
Repairs & Maintenance payable	76,689	5,80,021
Telephone expense payable	13,298	12,374
Fuel expense payable	43,771	56,531
Constituent institution expense payable	7,20,280	7,70,869
Statutory Audit fee payable	2,04,77,247	1,34,72,431
Employers contribution to NPS payable	4,64,950	6,22,847
other fee received in advance	2,00,000	1,55,700
Caution deposit- Centre for Health Policy and Planning, Trivandrum	0	3,60,000
TOTAL	27,81,29,842	32,19,21,595
Schedule-5		
Endowment Fund		
PARTICULARS	As at 31st March2020	As at 31st March2021
Dr. C K Jayaram Panickar Endowment Fund	3,19,221	3,18,663
TOTAL	3,19,221	3,18,663

Schedule-6											
FIXED ASSETS											
Particulars of Assets	GROSS BLOCK					DEPRECIATION				NET BLOCK	
	OPENING BALANCE AS ON 01-04-2020	ADDITONS		DELETIONS	CLOSING BALANCE AS ON 31-03-2021	OPENING BALANCE 01-04-2020	RATE	DURING THE YEAR	CLOSING BALANCE 31- 03-2021	OPENING BALANCE AS ON 01-04-2020	CLOSING BALANCE AS ON 31-03-2021
		LESS THAN 182 DAYS	MORE THAN 182 DAYS								
BLOCK A											
Land & Development	6,53,20,951				6,53,20,951	0	0%		0	6,53,20,951	6,53,20,951
BLOCK B (10%)											
Buildings Administrative buildings	35,60,73,311				35,60,73,311	16,67,75,913	10%	1,89,29,740	18,57,05,653	18,92,97,398	17,03,67,658
Additions to Administrartive Building	5,39,57,930	25,07,487	10,97,910		5,75,63,327	99,80,640	10%	46,32,894	1,46,13,534	4,39,77,290	4,29,49,792
Buildings/ Transformer station	34,91,187				34,91,187	16,35,827	10%	1,85,536	18,21,363	18,55,359	16,69,823
Buildings /Staff Quarters	87,37,052	53,432			87,90,484	38,24,725	10%	4,93,904	43,18,629	49,12,327	44,71,855
Buildings/ Centralised Valuation Centre	8,46,76,540		17,713		8,46,94,253	2,94,96,188	10%	55,19,806	3,50,15,994	5,51,80,351	4,96,78,258
Rain water harvesting pond	1,01,47,120				1,01,47,120	47,36,910	10%	5,41,021	52,77,931	54,10,210	48,69,189
Roads, Drains and Culverts	15,11,45,099				15,11,45,099	7,04,32,611	10%	80,71,249	7,85,03,860	8,07,12,487	7,26,41,239
Security booth and Compound Wall	21,37,367	122926	6,29,405		28,89,698	5,59,752	10%	2,26,848	7,86,600	15,77,615	21,03,098
Borewell	1,36,150				1,36,150	63,795	10%	7,236	71,030	72,356	65,120
Chairs	28,27,178				28,27,178	15,05,752	10%	1,32,143	16,37,895	13,21,425	11,89,283
Racks	24,87,388				24,87,388	3,27,274	10%	2,16,011	5,43,285	21,60,114	19,44,103
Cup boards	11,66,233				11,66,233	6,00,497	10%	56,574	6,57,070	5,65,736	5,09,163
Furniture & Fittings	3,63,99,801	4,36,518	5,22,308		3,73,58,627	1,17,27,384	10%	25,41,298	1,42,68,682	2,46,72,417	2,30,89,945
Curtains and Carpets	67,261				67,261	29,530	10%	3,773	33,303	37,731	33,958
Tables	32,36,871				32,36,871	17,79,577	10%	1,45,729	19,25,307	14,57,293	13,11,564
Trolley	1,88,838		30986		2,19,824	43,993	10%	17,583	61,576	1,44,845	1,58,248
Furniture & Fittings - Trivandrum	1,18,964	25498			1,44,462	48,717	10%	8,300	57,017	70,247	87,446
Furniture & Fittings - Centralised valuation centre	91,98,124				91,98,124	24,13,498	10%	6,78,463	30,91,961	67,84,626	61,06,163
BLOCK C (15%)								-	-	-	-
Fax Machines	51,922				51,922	39,163	15%	1,914	41,077	12,759	10,845
Photo Copier	23,82,225				23,82,225	14,60,459	15%	1,38,265	15,98,724	9,21,767	7,83,502
Other Office Equipments	13,49,385	2,24,009	3,04,275		18,77,669	6,44,165	15%	1,68,225	8,12,390	7,05,220	10,65,279
Transformer	30,09,899				30,09,899	17,92,680	15%	1,82,583	19,75,263	12,17,218	10,34,635
Generator	9,02,650				9,02,650	5,58,016	15%	51,695	6,09,711	3,44,634	2,92,939
Pump set	50,641				50,641	31,541	15%	2,865	34,406	19,099	16,234
Motor Cars	68,92,076				68,92,076	43,01,508	15%	3,88,585	46,90,093	25,90,568	22,01,983

Bus	18,60,143				18,60,143	10,96,438	15%	1,14,556	12,10,994	7,63,705	6,49,149
Air conditioners	4,83,200				4,83,200	3,70,275	15%	16,939	3,87,214	1,12,925	95,986
Plant & Machinery/ Air conditioning plant	2,38,03,183				2,38,03,183	1,48,53,066	15%	13,42,518	1,61,95,583	89,50,118	76,07,600
Plant & Machinery/Aerobic Composting Unit			106282		1,06,282		15%	15,942	15,942		90,340
Electrical installations & equipments	2,80,20,607	4,50,441	1626208		3,00,97,256	1,48,58,657	15%	22,52,007	1,71,10,664	1,31,61,950	1,29,86,592
Vacuum cleaner	9,389				9,389	1,408	15%	1,197	2,605	7,981	6,784
Electrical installations & equipments - Solar installation	6,43,275				6,43,275	1,37,500	15%	75,866	2,13,366	5,05,776	4,29,909
Motor Bike	48,207				48,207	26,817	15%	3,208	30,025	21,390	18,181
Delivery van	8,69,472				8,69,472	3,75,555	15%	74,088	4,49,642	4,93,917	4,19,830
Information Transport System (Network cables)	37,16,123				37,16,123	19,32,885	15%	2,67,486	22,00,371	17,83,238	15,15,752
Fan	58,250	3,334			61,584	20,750	15%	5,875	26,625	37,501	34,959
Air conditioners - Centralised Valuation Camp	38,64,601		253160		41,17,761	9,03,732	15%	4,82,104	13,85,837	29,60,870	27,31,925
D G Set - Centralised Valuation Camp	15,40,000				15,40,000	5,82,130	15%	1,43,681	7,25,810	9,57,870	8,14,190
BLOCK D (40%)					0			-	-	-	-
Computers	3,26,97,084			56812	3,26,40,272	2,83,46,675	40%	1681079	3,00,27,754	43,50,410	26,12,519
Computer & Accessories- School of Fundamental Research in Ayurveda, Thripunithura	68,460				68,460	48,743	40%	7,887	56,630	19,716	11,830
Scanners	5,32,412				5,32,412	3,51,579	40%	72,333	4,23,912	1,80,833	1,08,500
Printers	2,88,000	15,517			3,03,517	2,17,642	40%	31,247	2,48,889	70,359	54,629
Bio Metric Devices	5,43,745				5,43,745	3,77,894	40%	66,341	4,44,234	1,65,852	99,511
Other Accessories	1,90,292	10600	203774		4,04,666	1,89,404	40%	83,984	2,73,389	887	1,31,277
UPS	6,96,752				6,96,752	4,72,491	40%	89,704	5,62,196	2,24,261	1,34,557
CCTV& Accessories	5,69,453				5,69,453	4,96,932	40%	29,008	5,25,940	72,521	43,512
IT and Communication Installation	6,49,85,009				6,49,85,009	5,95,13,421	40%	21,88,635	6,17,02,056	54,71,589	32,82,953
Vehicle Parking Shed		690670			6,90,670		40%	1,38,134	1,38,134		5,52,536
BLOCK E (SLM) *	-				0	-		-	-	-	-
Landscape & Garden Account	58,17,505		391517		62,09,022	58,17,505	20%	78,303	58,95,808	-	3,13,214
TOTAL	977457325	45,40,432	51,83,538	56,812	98,71,24,483	44,58,01,613	-	5,26,04,362	49,84,05,976	53,16,55,710	48,87,18,506

*** Depreciation is charged on the basis of SLM basis**

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

Schedule-7		
PROJECT WORK IN PROGRESS		
PARTICULARS	As at 31st March2020	As at 31st March2021
Work in progress Buildings Utility Building	4,00,65,344	4,00,73,185
Work in progress Buildings Academic staff college	30,00,00,000	35,00,00,000
Work in progress Buildings School of Family Health Studies, Kozhikode	7,14,38,000	7,14,38,000
Work in progress Buildings Auditorium	4,38,03,647	4,38,03,647
Work in progress Buildings Centre for Health Policy and Planning Tvm	6,50,00,000	6,50,00,000
Work in progress Buildings School of Fundamental Research in Ayurveda, Thripunithura	3,14,56,547	9,75,53,171
Work in progress Buildings Staff Quarters	4,23,00,000	4,23,00,000
Work in progress-Plant & Machinery Solar Power Plant	1,60,000	1,60,000
Work in progress-Plant & Machinery Aerobic composting unit	21,305	-
Work in progress-Electrical installations & equipments	1,96,000	1,96,000
Work in progress - Miscellaneous works	1,96,500	1,25,771
TOTAL	59,46,37,343	71,06,49,774

Schedule-8		
INVESTMENT OF EARMARKED FUNDS AND OTHER FUNDS IN FIXED DEPOSITS		
PARTICULARS	As at 31st March2020	As at 31st March2021
Term Deposit with Treasury	1,71,80,00,000	1,90,30,00,000
TOTAL	1,71,80,00,000	1,90,30,00,000

Schedule-9		
CURRENT ASSETS		
PARTICULARS	As at 31st March2020	As at 31st March2021
Cash Balance		
Cash in hand	0	
Imprest - Finance	10,100	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	10,000
Imprest - SHPP	10,000	10,000
Imprest - SFRA	10,000	10,000
Bank Balance		
TSB with Sub Treasury	10,09,221	10,09,221
Special TSB Account for FD Interest	4,08,93,805	72,12,743
Plan scheme Treasury account (Sch.20.3)	-7,27,71,817	10,00,000
SB with SBI SB -KUHS Br General Fund	12,55,68,476	14,99,47,877
SB with SBI SB -KUHS Br Students Reg Fee	1,33,50,719	73,62,416.50

SB with SBI SB -KUHS Br Examination Fee	2,59,64,834	2,59,58,632.50
SB with SBI SB -KUHS Br Campus Project	9,63,954	9,90,439
SB with SBI SB -KUHS Br Students Welfare Fund	174	174
SB with SBI SBI E-Payment A/c	14,63,556	10,38,531
Exam finance Bank Accounts SB -KUHS Br	12,20,097	24,82,916
CE Exam Finance Bank Accounts SB -KUHS	4,89,984	2,49,171
SB with State Bank of India General fund parking A/c	1,00,000	1,00,000
CA with State Bank of India SBI E-Tendering Account	5,39,917	4,60,367
TSB - Salary Deferment		1,13,90,941
Advances and other Current Assets		
Deposit with KSEB	1,71,35,094	1,71,35,094
Deposit with Water Authority		49,83,000
Accrued interest on term deposits	4,90,87,187	5,84,49,754
TDS receivable	54,140	54,140
Advance to Dean Research	2,41,848	2,41,848
Advance to Dean Student affair	39,56,500	18,55,462
Advance to Dean Academic	1,79,999	-1
Advance to University Engineer	150	150
Advance to other staff	4,66,924	2,41,332
Advance to staff for the purchase of computer/laptop		9,34,849
Permanent Advance for Remuneration -SHPP		30,000
Advance for the conduct of exam-Ayurveda	2,96,765	7,48,015
Advance for the conduct of exam-Dental	11,25,030	25,01,934
Advance for the conduct of exam-Homeo	1,99,589	2,22,089
Advance for the conduct of exam-Medical	1,00,31,896	63,76,466
Advance for the conduct of exam-Nursing	39,39,583	14,23,379
Advance for the conduct of exam-Paramedical	1,88,460	58,460
Advance for the conduct of exam-Pharmacy	14,16,068	49,27,568
Advance for the conduct of exam-Sidha	47,850	47,850
Advance for Valuation camps	4,43,000	2,36,000
Bank charges receivable	20,483	20,258
Grant receivable from Government	43,30,328	43,30,328
Receivable from PWD (Building construction work of School of Fundamental Research in Ayurveda, Thripunithura	2,69,97,168	36,60,416
Fee receivable	1,64,77,744	13,14,47,601
Festival advance -onam	6,000	0
Research Grant	6,74,661	25,42,378
Transfer to and from CE Exam Finance Account	9258	10,508
Transfer to and from exam expense account	210346	151094
TOTAL	27,63,99,091	45,19,03,501

Schedule-10		
ENDOWMENT FUND INVESTMENT		
PARTICULARS	As at 31st March2020	As at 31st March2021
Dr. C K Jayaram Panickar Endowment Fund Investment	3,00,000	3,00,000
TOTAL	3,00,000	3,00,000

Schedule-11		
ACADEMIC AND OTHER FEE		
PARTICULARS	2019-20	2020-21
Fee for Eligibility Certificate	8,94,501	6,34,722
Fee for Migration Certificate	24,54,628	9,85,391
Fee for genuineness verification	67,77,049	36,61,760
Fee for other services	16,32,748	18,72,544
Application fee for admission	96,000	
Accreditation fee	5,00,000	2,00,000
Application, Registration and Inspection fee for new college	11,47,500	63,18,700
Application, Registration and Inspection fee for new course	1,64,64,900	1,78,03,900
Application, Registration and Inspection fee forenhancement of seats	78,10,100	1,83,68,604
Re inspection Compliance Fee	18,20,045	6,47,700
Affiliation fee for new colleges	6,37,500	18,19,400
Affiliation fee for new courses	3,40,40,600	18,76,101
Affiliation fee for Enhancement of seats	17,64,000	27,43,560
Continuation of provisional affiliation Fee	5,38,17,600	5,36,06,382
Affiliation related other receipts		50,001
Annual Administration fees	18,56,84,200	18,62,50,040
Fine- Affiliation	20,00,000	
PhD Application fee	0	23,102
PhD Registration fee	3,61,455	8,76,751
PhD Yearly Retention fee	25,000	51,97,500
PhD Retention fee- Academic		10,501
Fee for synopsis/thesis	46,12,652	54,12,000
Application fee for Research Guide	97,000	2,60,501
Certificate verification fee	2,49,29,140	3,20,09,645
Students Identity Card fee	14,80,711	4,82,585
Students University Union Fee	65,65,810	29,59,570
Students Sports fee	63,31,760	29,59,570
Students Re admission fee	1,60,000	63,800
Fee for cancellation of registration	2,61,750	2,06,902
Remittance from RTI applicants	98,954	61,070
Fee for PhD synopsis/thesis		2
TOTAL	36,24,65,603	34,73,62,304

Schedule-12		
EXAMINATION FEE		
PARTICULARS	2019-20	2020-21
Fee for Mark list	9,79,470	16,72,900
Transcript fee	15,61,264	12,27,225
Fee for Original Certificate	4,095	0
Fee for Provisional Certificate	4,62,985	1,75,480
Fee for Re-totalling	34,09,141	16,35,552

Fee for duplicate Certificate	18,900	28,765
Penalty for Shortage of Internal examiner	22,50,000	10,00,000
Exam fee	26,59,55,115	14,44,90,430
Fee for copy of answerscripts	12,89,342	13,42,509
Fee for condonation for shortage of attendance	11,74,425	1,22,640
Dissertation fee	1,06,23,765	73,93,765
Application fee for Research Centre	5,70,000	60,000
TOTAL	28,82,98,502	15,91,49,266

Schedule-13		
INTEREST EARNED		
PARTICULARS	2019-20	2020-21
Interest earned on Term Deposits	13,53,39,543	15,37,79,125
Interest earned on Savings Bank Accounts	33,61,416	29,80,386
Interest earned on SB Account - CE Exam finance	9,258	10,508
Interest earned on Savings Bank Account - Ex Fin	2,10,346	1,51,094
Interest earned-Others		4,277
TOTAL	13,89,20,563	15,69,25,390

Schedule-14		
OTHER INCOME		
PARTICULARS	2019-20	2020-21
Sale of scrap items		
Sale of used answer book	5,14,133	9,11,272
Income from estates	35,000	
Sale of Tender form	1,53,026	54,559
Miscellaneous income	1,05,91,331	1,28,343
Penalty recovered from Contractors	610	0
Rent from utility building	2,99,710	6,84,000
Rent from Quarters		4,852
Miscellaneous income- Exam fin	1,000	0
Liquidated damages	1,95,238	95,863
Prior period income - F	14,00,666	35,64,404
Bus charge recovery	0	1,20,450
Water charge recovery	0	2,976
TOTAL	1,31,90,714	55,66,719

Schedule-15		
INCOME FROM CONSTITUENT INSTITUTIONS		
PARTICULARS	2019-20	2020-21
Tuition fee -Centre for Health Policy and Planning, Trivandrum	0	3,60,002
Student Registration fee -Centre for Health Policy and Planning, Trivandrum	0	14,400
TOTAL	0	3,74,402

Schedule-16		
ESTABLISHMENT EXPENSES		
PARTICULARS	2019-20	2020-21
Salary and allowances to Statutory Officers	1,07,09,311	1,06,59,445
Salary and allowances to Permanent staff	5,65,58,677	6,13,16,900
Salary and allowances to staff on deputation	4,72,26,972	4,84,16,212
Salary and allowances to Officers - Re employed staff	14,72,897	17,46,773
Salary and allowances to Officers - others	0	0
Leave surrender salary-Statutory Officers	11,23,154	4,54,439
Leave surrender salary-Staff on Deputation	23,29,659	15,84,361
Leave surrender salary-Permenant Staff	27,05,783	36,57,753
Leave surrender salary-Re employed staff	29,363	0
Salaries and allowances to Consultants	2,11,833	1,73,333
Salary to staff on contract	1,53,90,314	1,71,01,735
Wages to Daily rated Staff	1,31,68,935	1,20,00,340
Reimbursement/Payment of rent	6,40,500	4,08,300
Reimbursement/Payment of telephone expenses	0	0
Festival allowance-Statutory Officers	13,750	8,250
Festival allowance-Staff on Deputation	1,40,250	1,48,500
Festival allowance-Staff on contract	19,250	1,42,250
Festival allowance-Daily rated staff	82,280	84,700
Festival allowance-Permenant Staff	3,41,000	3,21,750
Festival allowance-Other Officers	2,750	0
Festival allowance-Temporary staff recruited through Employment Exchange	1,21,460	0
Medical Reimburesement	18,895	1,49,157
LTC	9,126	0
Bonus-Permanent Staff	36,000	40,000
Bonus-Staff on Deputation	48,000	36,000
Pension Contribution for Deputation staff	27,28,803	28,06,807
Employers contribution to Provident Fund for deputation staff	23,400	23,400
Terminal leave surrender	4,61,636	4,86,526
Staff training expenses	1,38,400	0
Staff welfare expenses	0	1,551
Employers Contribution to NPS	58,44,054	55,99,564
TOTAL	16,15,96,452	16,73,68,046

Schedule-17		
ADMINISTRATION & GENERAL EXPENSES		
PARTICULARS	2019-20	2020-21
TA - Governing Council	31,266	0
Sitting fee - Governing Council	1,35,000	95,000
Hospitality expenses - Governing Council	56,665	0
Other expenses - Governing Council	13,575	0
TA - Other statutory councils	5,52,634	1,14,377
Sitting fee - Other statutory councils	8,06,500	2,09,000

Accommodation expenses - Other statutory councils	5,314	0
Other expenses - Other statutory councils	1,36,725	0
TA - Others	6,58,297	95,860
Sitting fee - Others	11,23,200	5,87,600
TA - Senate	1,02,780	0
Sitting fee - Senate	1,77,500	85,000
Other expenses - Senate	50,849	54,884
Meeting Other expenses	3,40,683	75,191
Seminars and Conferences	9,72,632	3,00,000
Postage	3,79,317	1,95,022
Telephone charges	1,86,730	1,50,791
Printing - Administration	6,58,873	4,79,393
Diary and Calendar printing expenses	0	3,93,000
Id Card Printing expense	25,442	1,94,881
Stationery	15,22,020	8,33,687
Advertisement charges	14,68,592	1,70,547
Vehicle hire expenses	7,01,128	5,89,464
Fuel expenses	8,14,584	6,98,642
Electricity charges	56,77,725	42,40,335
Repairs & Maintenance-Building	7,42,244	8,05,736
Repairs & Maintenance-Plant & Machinery	3,47,975	4,37,075
Repairs & Maintenance-Vehicles	4,30,407	2,40,028
Repairs & Maintenance-Generator	1,14,061	48,440
Repairs & Maintenance-Others	3,09,789	3,04,470
Repairs & Maintenance -Lift	7,82,635	11,38,445
Repairs & Maintenance -Roads, Drains and Culverts	30,000	7,078
Repairs & Maintenance -Furniture & fittings	16,900	89,637
Repairs & Maintenance -UPS	2,41,067	76,689
Repairs & Maintenance -Computers	0	7,14,986
Repairs & Maintenance -Printers	0	85,531
Legal charges to Standing Council	967150	3772000
Legal charges to Supreme Court Advocate	8,70,000	4,40,000
Document scrutiny fee	37,500	25,000
Consultancy charges		30,450
Legal charges - others	2,63,000	0
Statutory audit fee	80,28,743	54,32,688
Internal Audit Fee	2,33,818	2,70,230
Internal audit other expenses	2,182	0
Software expenses	9,92,945	1,26,966
Other rates & taxes	45	31
Road tax	33,480	33,480
Vehicle insurance	62,067	82,971
Insurance - Elevator	0	5,691
Hospitality expenses	1,10,767	65,517
Travelling & conveyance expenses - staff	7,55,474	1,51,090
Travelling & conveyance expenses - others	2,03,223	6,455
Travelling & Conveyance expenses - Standing Council	3,76,555	1,29,350

DG Set Running expenses	2,78,968	1,69,560
Miscellaneous office expenses	3,51,947	3,02,584
Facility Management Expenses	58,31,318	58,62,618
Inspection fee	27,27,000	19,23,000
TA-Inspection	12,54,530	7,29,857
TA for scrutiny - inspection	0	19,200.00
Scrutiny fee - inspection	0	61,800.00
University Publications	1,43,350	0
Books & journals	0	2,500
Election expenses-University Union Election expenses	4,086	0
University Union expenses	25,17,594	15,13,397
Sports expenses	31,77,752	10,19,939
Cultural expenses	16,96,376	18,37,962
Student support scheme	4,42,00,000	0
Cash Award to students	5,34,581	10,03,490
Student welfare expenses	0	64,390
Scholarships	0	32,40,000
Scrutiny fee for synopsis	1,37,508	0
Computer consumables	3,29,094	2,21,316
Convocation expenses Rent	32,010	0
Convocation expenses Hospitality	2,85,920	0
Convocation expenses Printing and Stationery	24,46,486	0
Convocation expenses General	3,86,105	12,400
Subscription to AIU and others	49,000	57,820
Prior period expenses - Finance	7,00,000	57,47,212
Evaluation centre miscellaneous expenses	1,54,200	52,325
Service charges NSDL	22,377	21,615
TOTAL	9,98,10,260	4,79,45,693

Schedule-18		
CONSTITUENT INSTITUTIONS EXPENSES		
PARTICULARS	2019-20	2020-21
Academic Staff College-Establishment expenses	3,41,091	3,37,466
Academic Staff College-Administrative & General expenses	1,74,813	3,900
Academic Staff College-Training expenses	4,78,337	2,46,890
Academic Staff College-Other expenses	99,904	0
Academic Staff College-Faculty ID Card	2,16,999	35,397
Centre for Health Policy and Planning-Establishment expenses	18,59,438	13,02,825
Centre for Health Policy and Planning-Administrative & General expenses	1,66,649	3,82,155
Centre for Health Policy and Planning-Training Expenses	4,72,039	1,24,041
Centre for Health Policy and Planning-Other Expenses	1,36,745	80,021

Centre for Studies in Health of Young Adults-Establishment expenses	4,88,485	4,17,807
Centre for Studies in Health of Young Adults-Administrative & General expenses	0	400
Centre for Studies in Health of Young Adults-Other Expenses	1,46,279	44831
Centre for Studies in Health of Young Adults-Training Expenses	3,66,310	31,636
Centre for Basic Sciences and Bio ethics Studies - Establishment expenses	8,75,871	11,38,391
Centre for Basic Sciences and Bio ethics Studies - Administrative and general expenses	10,000	0
Centre for Basic Sciences and Bio ethics Studies - Training expenses	1,84,439	2,000
Centre for Basic Sciences and Bio ethics Studies - Other expenses	0	0
School of Family Health Studies -Establishment expenses	2,23,226	62,903
School of Family Health Studies - Training expenses	1,61,760	3,000
School of Fundamental Research in Ayurveda-Establishment expenses	14,47,859	13,66,014
School of Fundamental Research in Ayurveda-Administration and general expenses	2,34,091	38,262
School of Fundamental Research in Ayurveda-Training expenses	4,11,598	5,98,788
School of Fundamental Research in Ayurveda- Other expenses	3,04,000	83,536
School of Fundamental Research in Ayurveda-Research expenses	0	1,30,000
Centre for Disability Management Studies - Establishment expenses	3,45,291	65,807
Centre for Disability Management Studies - Administration & General expenses	30,904	0
Centre for Disability Management Studies - Training expenses	1,12,262	5,000
Centre for Inter Disciplinary Allied Health Sciences and Technology -Establishment expenses	3,43,291	65,807
Centre for Inter Disciplinary Allied Health Sciences and Technology - Training expenses	2,83,378	2,000
Centre for Gerontological Studies - Establishment expenses	3,47,291	65,807
Centre for Gerontological Studies - Administration and general expenses	10,000	0
Centre for Gerontological Studies - Training expenses	1,96,482	5,000
Centre for Studies in Medical Simulation - Establishment expenses	4,95,162	4,12,904

Centre for Studies in Medical Simulation - Administration and general expenses	66,846	13,880
Centre for Studies in Medical Simulation - Training expenses	1,46,380	1,68,221
Centre for Health Care Counselling - Establishment expenses	3,46,259	65,807
Centre for Health Care Counselling - Administration and general expenses	10,000	0
Centre for Health Care Counselling - Training expenses	1,47,334	3,000
Centre for History of Medicine and Health Humanities - Establishment expenses	4,53,323	4,11,872
Centre for History of Medicine and Health Humanities - Administration and general expenses	10,000	0
Centre for History of Medicine and Health Humanities - Training expenses	40,030	1,000
TOTAL	1,21,84,166	77,16,368

Schedule-19		
EXAMINATION EXPENSES		
PARTICULARS	2019-20	2020-21
Remuneration for the conduct of exam-Ayurveda	63,40,960	14,97,913
Remuneration for the conduct of exam-Dental	95,16,581	50,14,595
Remuneration for the conduct of exam-Homeo	15,80,080	7,75,115
Remuneration for the conduct of exam-Medical	2,37,02,901	1,87,26,092
Remuneration for the conduct of exam-Nursing	1,59,27,105	91,51,915
Remuneration for the conduct of exam-Paramedical	96,73,230	42,20,360
Remuneration for the conduct of exam-Pharmacy	2,42,39,826	49,56,295
Remuneration for the conduct of exam-Sidha	1,88,080	1,05,950
Remuneration for the conduct of exam-Unani	1,71,950	84,610
TA for the conduct of exam-Ayurveda	14,70,365	3,28,323
TA for the conduct of exam-Dental	26,67,076	11,64,148
TA for the conduct of exam-Homeo	5,82,201	2,05,623
TA for the conduct of exam-Medical	97,49,787	27,76,524
TA for the conduct of exam-Nursing	26,01,189	10,58,459
TA for the conduct of exam-Paramedical	16,25,922	6,33,703
TA for the conduct of exam-Pharmacy	33,52,173	5,43,301
TA for the conduct of exam-Sidha	82,582	32,528
TA for the conduct of exam-Unani	67,772	56,251
Halt for the conduct of exam-Ayurveda	7,87,396	1,72,000
Halt for the conduct of exam-Dental	14,30,346	6,22,390
Halt for the conduct of exam-Homeo	2,03,600	64,800
Halt for the conduct of exam-Medical	50,64,616	21,38,000
Halt for the conduct of exam-Nursing	16,02,225	11,81,154
Halt for the conduct of exam-Paramedical	12,83,836	5,00,000
Halt for the conduct of exam-Pharmacy	27,39,600	3,23,600

Halt for the conduct of exam-Sidha	51,000	25,200
Halt for the conduct of exam-Unani	48,600	7,600
Contingency for the conduct of exam-Ayurveda	3,95,298	75,125
Contingency for the conduct of exam-Dental	4,62,491	3,15,692
Contingency for the conduct of exam-Homeo	80,148	54,800
Contingency for the conduct of exam-Medical	17,12,274	12,42,373
Contingency for the conduct of exam-Nursing	15,50,411	4,94,999
Contingency for the conduct of exam-Paramedical	6,05,652	2,55,407
Contingency for the conduct of exam-Pharmacy	23,00,342	7,91,859
Contingency for the conduct of exam-Sidha	35,326	17,964
Contingency for the conduct of exam-Unani	8,106	94
Rent for conduct of exam-Ayurveda	81,209	0
Rent for conduct of exam-Dental	2,51,324	1,06,798
Rent for the conduct of exam-Homeo	40,618	8,684
Rent for the conduct of exam-Medical	13,43,371	1,65,160
Rent for the conduct of exam-Paramedical	2,400	0
Rent for the conduct of exam-Pharmacy	1,50,344	30,939
Remuneration for nodal officer and subject expert	5,82,800	4,04,400
Remuneration for practical convenor	2,65,500	1,48,000
TA for practical convenor	45,328	29,466
Remuneration for Assessment/ Inspection	6,750	4,500
TA for Assessment / Inspection	5,548	2,780
Remuneration to examiners in CV Camp	5,51,81,115	2,94,14,782
Remuneration for the conduct of exam directly paid	18,72,200	8,20,450
TA for CV Camp	1,18,06,389	52,94,052
Halt for CV camp	90,93,109	46,35,522
Contingency for CV Camp	470	7,042
Rent for CV camp	5,13,807	3,13,675
DA for CV camp		160
Custodian charges	5,42,040	4,86,180
Safe handling charges	23,762	21,521
Remuneration to Evaluators for valuation at exam centres	52,64,475	42,16,290
Exam - Accommodation	750	0
Exam - Data entry charges	2,31,634	2,09,245
Exam - Special camp allowance-Staff	1,06,400	76,400
Exam - Special camp allowance-Evaluators	33,98,082	23,57,350
Exam - Remuneration for QP Setting	17,97,850	15,21,800
Exam - TA for QP Scrutiny	1,63,496	78,456
Exam - Remuneration for QP Scrutiny	1,71,000	1,11,720
Exam - Printing & Stationery	29,44,448	28,19,928
Exam - Postage from General Finance	26,81,875	27,22,465
Exam-Miscellaneous Contingent Office expenses -F	1,32,404	1,50,371
Exam-Postage CE	29,307	23,778
Exam-Postage	46,652	3,859
Exam-Printing of Answer book	80,17,994	17,44,000
Exam- Internet charges -F	5,34,540	5,34,540
Exam-Wages	1,51,240	1,13,700

Exam-Interest and bank charges	297.50	297.50
Interest and bank charges- CE Ex fin	591.50	59.50
Sitting fee-Pass board meeting	3,28,000	2,38,000
TA- Pass board meeting	1,84,058	1,41,049
TA for dissertation valuation	36,150	0
Remuneration for dissertation valuation	23,33,400	19,16,482
Sitting fee-Malpractices and Lapses Committee Meeting	63,000	25,500
TA- Malpractices and Lapses Committee Meeting	41,296	13,504
Sitting fee- Exam Committee meeting	2,26,500	1,25,500
TA- Exam Committee meeting	1,37,214	52,536
Sitting fee- Expert Committee meeting	64,977	45,000
TA- Expert Committee meeting	1,928	25,482
Sitting fee- Board of Exam meeting	24,000	21,000
TA- Board of Exam meeting	14,676	9,230
Remuneration to Squad/Squad members	2,500	0
TA to Squad/Squad members	800	0
Facility management expenses - Evaluation centre	17,69,328	18,87,882
TOTAL	24,66,09,994	12,26,94,297

Schedule-20		
DEPRECIATION		
PARTICULARS	2019-20	2020-21
Depreciation-Buildings- Administrative buildings	2,10,33,044	1,89,29,740
Depreciation-Addition to administrative building	45,70,504	46,32,894
Depreciation-Buildings-Buildings/ Transformer station	2,06,151	1,85,536
Depreciation-Buildings-Buildings /Staff Quarters	19,98,572	4,93,904
Depreciation-Rain water harvesting pond	6,01,134	5,41,021
Depreciation-Roads, Drains and Culverts	89,68,054	80,71,249
Depreciation-Security booth and Compound Wall	1,60,366	2,26,848
Depreciation-Buildings-Centalised Valuation Centre	1,10,34,449	55,19,806
Depreciation-Borewel	8,040	7,236
Depreciation-Chairs	1,46,825	1,32,143
Depreciation- Racks	2,40,013	2,16,011
Depreciation-Cupboards	62,860	56,574
Depreciation -Furniture & Fittings	27,19,889	25,41,298
Depreciation -Curtains and Carpets	4,192	3,773
Depreciation-Tables	1,61,921	1,45,729
Depreciation-Trolley	16,094	17,583
Depreciation-Furniture & Fittings - Center for Health Policy & Planning,Tvm	7,805	8,300
Depreciation-Furniture & Fittings - Centralised valuation centre	7,53,847	6,78,463
Depreciation-Fax machines	2,252	1,914
Depreciation-Photocopiers	1,62,665	1,38,265
Depreciation-Other office equipments	1,23,215	1,68,225
Depreciation -Transformer	2,14,803	1,82,583

Depreciation-Generator	60,818	51,695
Depreciation-Pump set	3,370	2,865
Depreciation-Motor Cars	4,57,159	3,88,585
Depreciation-Bus	1,34,771	1,14,556
Depreciation-Air conditioners	19,928	16,939
Depreciation-Air conditioning plant	15,79,433	13,42,518
Depreciation-Aerobic composting unit		15,942
Depreciation-Electrical installations	24,07,259	23,27,873
Depreciation-Electrical equipments	1,408	1,197
Depreciation-Motor Bike	3,775	3,208
Depreciation-Delivery van	87,162	74,088
Depreciation-Information Transport System (Network cables)	3,14,689	2,67,486
Depreciation-Fan	6,618	5,875
Depreciation-Air conditioners - Centralised Valuation Camp	3,36,359	4,82,104
Depreciation-D G Set - Centralised Valuation Camp	1,69,036	1,43,681
Depreciation-Computers	21,87,972	16,88,966
Depreciation- Scanners	1,20,556	72,333
Depreciation-Printers	46,906	31,247
Depreciation- Bio metric devices	43,060	66,341
Depreciation-Other accessories	591	83,984
Depreciation-UPS	1,49,507	89,704
Depreciation- CCTV and accessories	18,906	29,008
Depreciation-IT and Communication Installation	36,47,726	21,88,635
Depreciation-Landscape & Garden Account	11,63,501	78,303
Depreciation-Vehicle Parking Shed	0	1,38,134
TOTAL	6,61,57,205	5,26,04,362

SCHEDULE 21

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 11(a) & (b)
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 years prior to 2018-19 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, in order to be prudent and conservative. As per the information furnished by the academic section, the income accrued on this account amounts to Rs. 1,43,26,208/- for the three years ending 31.3.2021 which has been accounted for.

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
4.	799012900001077	TSB - Salary Deferment

3. During the year, on 31.3.2020 Government has resumed an amount of Rs. 8,14,69,085/- from Plan Scheme TSB Account, which has been reduced to the said extent from Grant in Aid from Government (Plan). The said resumed funds have been received back. As on 31.03.2021 an amount of Rs.72,79,960/-has been resumed and has not yet been released.

Similarly, Government on 31.03.2021 resumed an amount of Rs. 43,30,328/- from Treasury Savings Bank Account, which has been accounted as Grant receivable from Government as the same has been received back on 04.04.2021.

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, Rs. 7,14,38,000/- deposited with State Public Works Department for construction of buildings for School of Family Health Studies, Kozhikode , Rs. 6,50,00,000/- deposited with CPWD for construction of building for Centre for Health Policy and Planning Thiruvananthapuram. Rs.4,38,03,647/- deposited with CPWD for the construction of Auditorium and Rs.4,23,00,000/- deposited with KPWD for the construction of Staff Quarters 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.24,82,916/-remaining as on 31-03-2021 is shown under Current Assets.
7. Reconciliation between Fixed Asset Register and Fixed Asset schedule is yet to be completed.
8. The figures of Balance sheet, Income and Expenditure account and Receipts and Payments account have been rounded off to nearest rupee

9. 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. 35,00,00,000/-being the amount deposited with Central Public Works Department for construction of Academic Staff College building in the University campus
 - 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.
 - Rs. 4,38,03.647/- being the amount deposited with Central Public Works Department for construction of Auditorium in the University Campus
 - Rs. 9,75,53,171/- being the amount expended for construction of buildings for School of Fundamental Research in Ayurveda, Thrippunithura (phaseII) receivable from Government
 - Rs. 4,23,00,000/- being the amount deposited with Kerala Public Works Department for construction of staff quarters .
10. Current Assets includes Rs.36,60,416/-being the amount spent for construction of Building for School of Fundamental Research in Ayurveda, Thrippunithura, (PhaseI) accounted as receivable from PWD, as the budgetary allocation for construction of the said building was given by Government in the PWD Budget
11. Work in progress as on 31.03.2020 included Rs.21305/- Even though work was completed during 2019-20 the same was not capitalised during that year, as the bills were not submitted by the contractor. During the year the bills were paid and the final expenditure of Rs.106282/- has been capitalised. Depreciation has been worked out from the date of commissioning and has been charged during this year.
12. During the Financial year 2015-16 the University has capitalised Rs.5817505/- being Land scape and garden, the asset has fully been depreciated now, Further amount of Rs.391517/- . was spent for revamping the old garden and setting up fresh garden. Rs 391517/- has been capitalised in this regard during the year and depreciation is being charged at appropriate rates.
13. As stated under Note No. 9 above, Rs. 4,00,00,000/- deposited with Central Public Works Department for construction of Utility Building in the University campus has been included under Work in progress. Even though the work in respect of the building has been completed, cost of the building is yet to be intimated by CPWD and hence, even though the building started generating income, it is yet to be capitalised.
14. Rs. 1,60,000/- shown in work in progress and Rs.1,61,00,000/- included in deposits with KSEB pertains to construction of solar power plant in Thrissur campus. Even though the plant was completed and handed over to the University, the account of Capital expenditure in this regard is yet to be received from KSEB. As such the same has not yet been capitalised. The same will be capitalised as and when the account is received from KSEB,

and depreciation will be worked out and charged from the date of commissioning during that year.

15. Central Tax and Central Revenue Department had, in November 2017, 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. The liability being contingent in nature has not been provided in the accounts, in tune with the relevant accounting standards.
16. The Annual Administration fee and Student registration fee shown in Schedule 11 in respect of 2020-21 admissions is recognised only in those cases where the cut-off date for admissions fell before 31.03.2021. In case of certain streams, the cut-off date for admissions falls after 31.03.2021, the total number of students and the amount receivable as fee cannot be estimated to a reasonable extent.
17. Previous year figures have been regrouped, wherever necessary to match with current year's presentation

Finance Officer

Registrar

Vice Chancellor