

**KERALA UNIVERSITY OF HEALTH SCIENCES,
THRISSUR**



**ANNUAL ACCOUNTS
2021-22**

KERALA UNIVERSITY OF HEALTH SCIENCES



BALANCE SHEET AS AT 31st MARCH 2022

(Amount in Rupees)

Liabilities	Schedule	Previous year	Current year	Assets	Schedule	Previous year	Current year
Corpus/Capital Fund	1	2,41,24,42,178	2,61,28,07,185	Fixed Assets	6	48,87,18,505	46,58,03,156
Grant in Aid from Government (Plan)	2	26,98,89,344	38,71,18,805	Project Work in progress	7	71,06,49,774	83,53,35,864
Reserves and surplus		-		Investment of Earmarked Funds and Other funds in Fixed Deposit	8	1,90,30,00,000	2,22,30,00,000
Earmarked Funds	3	55,00,00,000	60,30,42,190	Current Assets	9	45,19,03,501	55,49,20,851
Secured Loans and Borrowings		-		Endowment Fund Investment	10	3,00,000	3,00,000
Unsecured Loans and Borrowings		-					
Current Liabilities and Provisions	4	32,19,21,595	47,60,75,744				
Endowment fund	5	3,18,663	3,15,947				
TOTAL		3,55,45,71,780	4,07,93,59,871	TOTAL		3,55,45,71,780	4,07,93,59,871

Schedules 1 to 21 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 31-03-2022 (Amount in Rupees)

Expenditure	Schedule	Previous year	Current year	Income	Schedule	Previous year	Current year
Establishment expenses	16	16,73,68,046	21,55,32,313	Grant in Aid from Government (Non Plan)-Revenue		4,45,50,000	6,44,00,000
Administration & General expenses	17	4,79,45,693	4,06,39,988	Grant in Aid from Government (Plan)-Revenue		0	0
Constituent Institutions expenses	18	77,16,368	90,11,038	Grant from Other Agencies-Revenue		0	0
Examination expenses	19	12,26,94,297	31,33,71,479	Academic and other fee	11	34,73,62,304	34,67,03,519
Depreciation	20	5,26,04,362	5,47,67,272	Examination fee	12	15,91,49,266	30,32,86,491
Transfer of fund to Earmarked Fund -Development and Programme fund		0	30,42,190	Income from Constituent Institutions	13	374402	6,74,977
Excess of Income over expenditure transferred to Corpus/Capital Fund.		31,55,99,315	23,58,97,907	Interest earned	14	15,69,25,390	15,42,25,949
				Other Income	15	55,66,719	29,71,251
TOTAL		71,39,28,081	87,22,62,187	TOTAL		71,39,28,081	87,22,62,187

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Schedule-1		
CORPUS/CAPITAL FUND		
PARTICULARS		Amount
Opening Balance as on 01/04/2021		2,41,24,42,178
Less: Amount transferred to Development Fund		5,00,00,000
		2,36,24,42,178
Add:		
Solar Power plant capitalised		1,44,67,100
Excess of Income over expenditure transferred to Corpus/Capital Fund.		23,58,97,906.50
TOTAL		2,61,28,07,184.50
Schedule-2		
Grant in Aid from Government (Plan)		
PARTICULARS		As at 31st March2022
Opening balance as on 01/04/2021		26,98,89,344
Grant received during the year		8,51,17,300
		35,50,06,644
Less		
Withdrawn by Government	2,23,82,700	
Solar Power plant capitalised transferred to Corpus/Capital Fund	1,44,67,100	3,68,49,800
		31,81,56,844
Grant in kind		6,89,61,961
TOTAL		38,71,18,805
Schedule-3		
EARMARKED FUNDS		
PARTICULARS	As at 31st March2021	As at 31st March2022
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
Earmarked fund- Development and Programme fund		5,00,00,000
Add : Accrued Interest portion of Development and Programme fund investment in Term deposit transferred to Earmarked Fund -Development and Programme fund		30,42,190
TOTAL	55,00,00,000	60,30,42,190

Schedule-4		
CURRENT LIABILITIES AND PROVISIONS		
PARTICULARS	As at 31st March2021	As at 31st March2022
Printing expense payable	14,60,382	-
Electricity charges payable	3,03,680	3,65,229
Internet charges payable		5,41,764
Retention Money from Contractors	8,36,997	11,73,276
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		
Amount with held from HLL	1,30,81,223	1,30,81,223
Liability for project work	19,44,770	19,44,770
Refundable Deposits for new course	9,77,61,000	10,51,61,000
Refundable Deposits for new college	10,00,61,202	12,95,75,102
Refundable Deposits for enhancement of seat	1,92,70,215	4,18,77,115
Deposits - Others	3,00,00,000	3,00,00,000
Earnest Money Deposit	10,09,726	10,76,021
Security deposit	41,19,472	57,77,838
TDS from evaluators	1,65,863	3,33,620
TDS from Contractors	13,636	1,78,997
TDS- Professional charges	1,37,673	92,629
TDS from land acquisition compensation	-2	3,44,768
TDS GST	26,386	45,096
Other Recoveries	3,56,185	-
Insurance Recoveries PLI	2,220	2,220
Insurance Recoveries LIC	7,657	7,657
Insurance Recoveries GPAIS	400	400
Other Recoveries TDS-Staff	6,24,450	16,24,340
Other Recoveries NPS	13,482	9,744
Work contract Tax	7,923	7,923
KCWWF Cess Recovery	1,98,002	-
Forest Development Tax Recovery	46	46
Rent payable - Residence	66,500	49,000
GST payable	33,621	17,174
GST payable -RCM	59,564	68,359
Kerala Flood Cess	279	-
Stale cheque account	14,63,967	15,86,518
Internal Audit fee payable	2,34,230	2,34,230
Salary Payable	2,56,85,991	1,57,05,879
Cheques issued but not presented (institutions)	2,58,286	5,15,246
Cheques issued but not presented (individuals)	19,04,276	19,09,502
Wages Payable	10,54,360	13,66,215
Facility management expense payable	6,59,488	7,61,941
Legal charges payable	24,29,200	-
Repairs & Maintenance payable	5,80,021	5,67,580
Telephone expense payable	12,374	14,776

Fuel expense payable	56,531	54,126
Constituent institution expense payable	7,70,869	12,04,552
Statutory Audit fee payable	1,34,72,431	2,05,03,741
Other expense payable		10,132
Employers contribution to NPS payable	6,22,847	6,99,358
Vehicle hire expense payable		68,000
Other fee received in advance	1,55,700	12,300
Caution deposit- Centre for Health Policy and Planning, Trivandrum	3,60,000	3,30,000
Caution deposit- School of Fundamental Research in Ayurveda, Thrippunithura		1,80,000
Exam expense payable		9,63,57,865
TOTAL	32,19,21,595	47,60,75,744
Schedule-5		
Endowment Fund		
PARTICULARS	As at 31st March2021	As at 31st March2022
Dr. C K Jayaram Panickar Endowment Fund	3,18,663	3,15,947
TOTAL	3,18,663	3,15,947

Schedule-6											
FIXED ASSETS											
Particulars of Assets	GROSS BLOCK					DEPRECIATION				NET BLOCK	
	OPENING BALANCE AS ON 01-04-2021	ADDITONS		DELETIONS	CLOSING BALANCE AS ON 31-03-2022	OPENING BALANCE 01-04-2021	RATE	DURING THE YEAR	CLOSING BALANCE 31- 03-2022	OPENING BALANCE AS ON 01-04-2021	CLOSING BALANCE AS ON 31-03-2022
		LESS THAN 182 DAYS	MORE THAN 182 DAYS								
BLOCK A											
Land & Development	6,53,20,951	34,47,710			6,87,68,661	0	0%		0	6,53,20,951	6,87,68,661
Land and Development- Centre for Health Policy and Planning, Trivandrum			72,33,000		72,33,000		0%			0	72,33,000
BLOCK B (10%)											
Buildings Administrative buildings	35,60,73,311				35,60,73,311	18,57,05,653	10%	1,70,36,766	20,27,42,419	17,03,67,658	15,33,30,892
Additions to Administartive Building	5,75,63,327	22,181	1,54,140		5,77,39,648	1,46,13,534	10%	43,11,502	1,89,25,036	4,29,49,792	3,88,14,611
Buildings/ Transformer station	34,91,187				34,91,187	18,21,363	10%	1,66,982	19,88,345	16,69,823	15,02,841
Buildings /Staff Quarters	87,90,484				87,90,484	43,18,629	10%	4,47,186	47,65,815	44,71,855	40,24,670
Buildings/ Centralised Valuation Centre	8,46,94,253				8,46,94,253	3,50,15,994	10%	49,67,826	3,99,83,820	4,96,78,258	4,47,10,432
Rain water harvesting pond	1,01,47,120				1,01,47,120	52,77,931	10%	4,86,919	57,64,850	48,69,189	43,82,270
Roads, Drains and Culverts	15,11,45,099				15,11,45,099	7,85,03,860	10%	72,64,124	8,57,67,984	7,26,41,239	6,53,77,115
Security booth and Compound Wall	28,89,698				28,89,698	7,86,600	10%	2,10,310	9,96,910	21,03,098	18,92,788
Borewell	1,36,150				1,36,150	71,030	10%	6,512	77,542	65,120	58,608
Chairs	28,27,178				28,27,178	16,37,895	10%	1,18,928	17,56,823	11,89,283	10,70,354
Racks	24,87,388				24,87,388	5,43,285	10%	1,94,410	7,37,695	19,44,103	17,49,692
Cup boards	11,66,233				11,66,233	6,57,070	10%	50,916	7,07,987	5,09,163	4,58,246
Furniture & Fittings	3,73,58,627	46,23,859			4,19,82,486	1,42,68,682	10%	25,40,187	1,68,08,869	2,30,89,945	2,51,73,617
Curtains and Carpets	67,261				67,261	33,303	10%	3,396	36,699	33,958	30,562
Tables	32,36,871				32,36,871	19,25,307	10%	1,31,156	20,56,463	13,11,564	11,80,407
Trolley	2,19,824				2,19,824	61,576	10%	15,825	77,401	1,58,248	1,42,423
Furniture & Fittings - Trivandrum	1,44,462				1,44,462	57,017	10%	8,745	65,762	87,446	78,701
Furniture & Fittings - Centralised valuation centre	91,98,124				91,98,124	30,91,961	10%	6,10,616	37,02,577	61,06,163	54,95,547
Furniture & Fittings - SFRA		8,12,655	183481		9,96,136		10%	58,981	58,981		9,37,155
BLOCK C (15%)						-		-	-	-	-
Fax Machines	51,922				51,922	41,077	15%	1,627	42,703	10,845	9,219
Photo Copier	23,82,225				23,82,225	15,98,724	15%	1,17,525	17,16,249	7,83,502	6,65,977
Other Office Equipments	18,77,669	79,340	10,999		19,68,008	8,12,390	15%	1,67,392	9,79,782	10,65,279	9,88,226
Transformer	30,09,899				30,09,899	19,75,263	15%	1,55,195	21,30,458	10,34,635	8,79,440
Generator	9,02,650				9,02,650	6,09,711	15%	43,941	6,53,652	2,92,939	2,48,998
Pump set	50,641				50,641	34,406	15%	2,435	36,842	16,234	13,799

Motor Cars	68,92,076				68,92,076	46,90,093	15%	3,30,297	50,20,391	22,01,983	18,71,686
Bus	18,60,143				18,60,143	12,10,994	15%	97,372	13,08,367	6,49,149	5,51,777
Air conditioners	4,83,200	151004			6,34,204	3,87,214	15%	25,723	4,12,937	95,986	2,21,267
Plant & Machinery/ Air conditioning plant	2,38,03,183		2,33,088		2,40,36,271	1,61,95,583	15%	11,76,103	1,73,71,686	76,07,600	66,64,585
Plant & Machinery/Aerobic Composting Unit	106282				1,06,282	15942	15%	13,551	29,493	90,340	76,789
Electrical installations & equipments	3,00,97,256				3,00,97,256	1,71,10,664	15%	19,47,989	1,90,58,653	1,29,86,592	1,10,38,603
Vacuum cleaner	9,389				9,389	2,605	15%	1,018	3,623	6,784	5,766
Electrical installations & equipments - Solar installation	6,43,275				6,43,275	2,13,366	15%	64,486	2,77,852	4,29,909	3,65,423
Motor Bike	48,207				48,207	30,025	15%	2,727	32,752	18,181	15,454
Delivery van	8,69,472				8,69,472	4,49,642	15%	62,974	5,12,617	4,19,830	3,56,855
Information Transport System (Network cables)	37,16,123				37,16,123	22,00,371	15%	2,27,363	24,27,733	15,15,752	12,88,389
Fan	61,584		25800		87,384	26,625	15%	9,114	35,739	34,959	51,645
Air conditioners - Centralised Valuation Camp	41,17,761				41,17,761	13,85,837	15%	4,09,789	17,95,626	27,31,925	23,22,136
D G Set - Centralised Valuation Camp	15,40,000				15,40,000	7,25,810	15%	1,22,128	8,47,939	8,14,190	6,92,061
BLOCK D (40%)	-				0	-		-	-	-	-
Computers	3,26,40,272				3,26,40,272	3,00,27,754	40%	1681079	3,17,08,833	26,12,519	9,31,440
Computer & Accessories- School of Fundamental Research in Ayurveda, Thripunithura	68,460				68,460	56,630	40%	4,732	61,362	11,830	7,098
Scanners	5,32,412				5,32,412	4,23,912	40%	43,400	4,67,312	1,08,500	65,100
Printers	3,03,517		79823		3,83,340	2,48,889	40%	53,781	3,02,670	54,629	80,671
Bio Metric Devices	5,43,745	168916			7,12,661	4,44,234	40%	73,588	5,17,822	99,511	1,94,839
Other Accessories	4,04,666	1,10,019	48809		5,63,494	2,73,389	40%	94,038	3,67,427	1,31,277	1,96,067
UPS	6,96,752				6,96,752	5,62,196	40%	53,823	6,16,018	1,34,557	80,734
CCTV& Accessories	5,69,453				5,69,453	5,25,940	40%	17,405	5,43,345	43,512	26,107
IT and Communication Installation	6,49,85,009				6,49,85,009	6,17,02,056	40%	13,13,181	6,30,15,237	32,82,953	19,69,772
Vehicle Parking Shed	6,90,670				6,90,670	1,38,134	40%	2,21,014	3,59,148	5,52,536	3,31,522
Solar Power Plant			14467100		1,44,67,100		40%	75,22,892	75,22,892		69,44,208
BLOCK E (SLM) *	-				0	-		-	-	-	-
Landscape & Garden Account	62,09,022				62,09,022	58,95,808	20%	78,303	59,74,111	3,13,214	2,34,911
TOTAL	98,71,24,483	94,15,684	2,24,36,240	0	1,01,89,76,407	49,84,05,974	-	5,47,67,274	55,31,73,248	48,87,18,506	46,58,03,156

** 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 March 2021	As at 31st March 2022
Work in progress Buildings Utility Building	4,00,73,185	4,00,73,185
Work in progress Buildings Academic staff college	35,00,00,000	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	9,75,53,171	20,98,99,261
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	-
Work in progress-Electrical installations & equipments	1,96,000	1,96,000
Work in progress-Rain water harvesting pond		1,25,00,000
Work in progress -Miscellaneous works	1,25,771	1,25,771
TOTAL	71,06,49,774	83,53,35,864
Schedule-8		
INVESTMENT OF EARMARKED FUNDS AND OTHER FUNDS IN FIXED DEPOSITS		
PARTICULARS	As at 31st March 2021	As at 31st March 2022
Term Deposit with Treasury	1,90,30,00,000	2,22,30,00,000
TOTAL	1,90,30,00,000	2,22,30,00,000
Schedule-9		
CURRENT ASSETS		
PARTICULARS	As at 31st March 2021	As at 31st March 2022
Cash Balance		
Cash in hand	0	-
Imprest - Finance	10,100	10,100
Imprest to CE Finance	10,000	20,000
Imprest for fuel	10,000	20,000
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	72,12,743	61,69,802
Plan scheme Treasury account (Sch.20.3)	10,00,000	10,00,000
SB with SBI SB -KUHS Br General Fund	14,99,47,877	8,10,49,718.87
SB with SBI SB -KUHS Br Students Reg Fee	73,62,416.50	26,59,200
SB with SBI SB -KUHS Br Examination Fee	2,59,58,632.50	9,75,03,436
SB with SBI SB -KUHS Br Campus Project	9,90,439	10,17,452
SB with SBI SB -KUHS Br Students Welfare Fund	174	174
SB with SBI SBI E-Payment A/c	10,38,531	26,85,551.50

Exam finance Bank Accounts SB -KUHS Br	24,82,916	94,24,426
CE Exam Finance Bank Accounts SB -KUHS	2,49,171	4,04,183.50
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	4,60,367	8,67,471.50
TSB - Salary Deferment	1,13,90,941	-
Advances and other Current Assets		
Deposit with KSEB	1,71,35,094	10,59,094
Deposit with Water Authority	49,83,000	-
Accrued interest on term deposits	5,84,49,754	5,42,38,513
TDS receivable	54,140	54,140
Insurance claim receivable		3,30,300
Advance to Dean Research	2,41,848	1,00,500
Advance to Dean Student affair	18,55,462	15,00,114
Advance to Dean Academic	-1	-1
Advance to University Engineer	150	-
Advance to other staff	2,41,332	84,805
Advance to suppliers		3,22,25,209
Advance to staff for the purchase of computer/laptop	9,34,849	7,92,520
Permanent Advance for Remuneration -SHPP	30,000	30,000
Advance for the conduct of exam-Ayurveda	7,48,015	3,12,900
Advance for the conduct of exam-Dental	25,01,934	16,29,694
Advance for the conduct of exam-Homeo	2,22,089	4,04,089
Advance for the conduct of exam-Medical	63,76,466	53,57,451
Advance for the conduct of exam-Nursing	14,23,379	15,33,490
Advance for the conduct of exam-Paramedical	58,460	-22,623
Advance for the conduct of exam-Pharmacy	49,27,568	50,72,391
Advance for the conduct of exam-Sidha	47,850	47,850
Advance for Valuation camps	2,36,000	9,72,500
Bank charges receivable	20,258	18,949
Grant receivable from Government	43,30,328	43,30,328
Receivable from PWD (Building construction work of School of Fundamental Research in Ayurveda, Thripunithura	36,60,416	36,60,416
Receivable from KSEB		1,60,000
Fee receivable	13,14,47,601	23,44,60,798
Research Grant	25,42,378	23,81,979.13
Transfer to and from CE Exam Finance Account	10,508	10,049
Transfer to and from exam expense account	1,51,094	1,94,659
TOTAL	45,19,03,501	55,49,20,850.50
Schedule-10		
ENDOWMENT FUND INVESTMENT		
PARTICULARS	As at 31st March2021	As at 31st March2022
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	2020-21	2021-22
Fee for Eligibility Certificate	6,34,722	9,96,830
Fee for Migration Certificate	9,85,391	22,07,630
Fee for genuineness verification	36,61,760	69,77,488
Fee for other services	18,72,544	11,14,540
Application fee for admission		82,500
Accreditation fee	2,00,000	6,00,000
Application, Registration and Inspection fee for new college	63,18,700	3,64,000
Application, Registration and Inspection fee for new course	1,78,03,900	18,08,800
Application, Registration and Inspection fee forenhancement of seats	1,83,68,604	18,57,400
Re inspection Compliance Fee	6,47,700	2,10,000
Affiliation fee for new colleges	18,19,400	3,30,800
Affiliation fee for new courses	18,76,101	2,98,72,000
Affiliation fee for Enhancement of seats	27,43,560	1,34,06,800
Continuation of provisional affiliation Fee	5,36,06,382	4,54,22,700
Affiliation related other receipts	50,001	50,000
Annual Administration fees	18,62,50,040	19,56,80,950
Fine- Affiliation		25,00,000
PhD Application fee	23,102	2,60,402
PhD Registration fee	8,76,751	4,14,750
PhD Yearly Retention fee	51,97,500	24,88,500
PhD Retention fee- Academic	10,501	18,64,801
Other PhD related fee		21,000
Fee for synopsis/thesis	54,12,000	31,31,820
Application fee for Research Guide	2,60,501	2,73,005
Certificate verification fee	3,20,09,645	2,55,89,990
Students Identity Card fee	4,82,585	8,90,265
Students University Union Fee	29,59,570	38,81,850
Students Sports fee	29,59,570	38,80,250
Students Re admission fee	63,800	48,200
Fee for cancellation of registration	2,06,902	3,62,330
Remittance from RTI applicants	61,070	1,00,258
Fee for PhD synopsis/thesis	2	13,660
TOTAL	34,73,62,304	34,67,03,519

Schedule-12		
EXAMINATION FEE		
PARTICULARS	2020-21	2021-22
Fee for Mark list	16,72,900	18,02,908
Transcript fee	12,27,225	25,67,075
Fee for Original Certificate	0	13,680
Fee for Provisional Certificate	1,75,480	1,20,270
Fee for Re-totalling	16,35,552	16,41,405
Fee for duplicate Certificate	28,765	47,155
Penalty for Shortage of Internal examiner	10,00,000	18,00,000
Exam fee	14,44,90,430	28,69,24,693
Fee for copy of answerscripts	13,42,509	11,17,550
Fee for condonation for shortage of attendance	1,22,640	2,38,560
Dissertation fee	73,93,765	64,49,650
Application fee for Research Centre	60,000	2,35,000
Fee for other services - Exam		3,28,545
TOTAL	15,91,49,266	30,32,86,491
Schedule-13		
INTEREST EARNED		
PARTICULARS	2020-21	2021-22
Interest earned on Term Deposits	15,37,79,125	14,94,75,551
Interest earned on Savings Bank Accounts	29,80,386	45,42,032
Interest earned on SB Account - CE Exam finance	10,508	10,049
Interest earned on Savings Bank Account - Ex Fin	1,51,094	1,94,659
Interest earned-Others	4,277	3,658
TOTAL	15,69,25,390	15,42,25,949
Schedule-14		
OTHER INCOME		
PARTICULARS	2020-21	2021-22
Sale of scrap items		1,50,554
Sale of used answer book	9,11,272	
Income from estates		400
Sale of Tender form	54,559	1,33,518
Miscellaneous income	1,28,343	4,42,535
Penalty recovered from Contractors	0	350
Rent from utility building	6,84,000	6,84,000
Rent from Quarters	4,852	60,384
Liquidated damages	95,863	1,61,915
Prior period income - F	35,64,404	5,58,400
Prior period income - CE ExFin		59.50
Bus charge recovery	1,20,450	7,56,800
Water charge recovery	2,976	22,335
TOTAL	55,66,719	29,71,250.50

Schedule-15		
INCOME FROM CONSTITUENT INSTITUTIONS		
PARTICULARS	2020-21	2021-22
Tuition fee -Centre for Health Policy and Planning, Trivandrum	3,60,002	3,60,201
Student Registration fee -Centre for Health Policy and Planning, Trivandrum	14,400	-
Tuition fee -School of Fundamental Research in Ayurveda, Thripunithura		1,83,001
Student registration fee -School of Fundamental Research in Ayurveda, Thripunithura		25,760
Fee for Certificate programme -School of Fundamental Research in Ayurveda, Thripunithura		62,011
Fee for Certificate programme -Centre for Studies in Medical Simulation		44,004
TOTAL	3,74,402	6,74,977

Schedule-16		
ESTABLISHMENT EXPENSES		
PARTICULARS	2020-21	2021-22
Salary and allowances to Statutory Officers	1,06,59,445	1,14,98,779
Salary and allowances to Permanent staff	6,13,16,900	8,60,61,958
Salary and allowances to staff on deputation	4,84,16,212	6,63,62,948
Salary and allowances to Officers -Re employed staff	17,46,773	36,47,976
Leave surrender salary-Statutory Officers	4,54,439	-
Leave surrender salary-Staff on Deputation	15,84,361	1,20,681
Leave surrender salary-Permenant Staff	36,57,753	-
Salaries and allowances to Consultants	1,73,333	3,25,414
Salary to staff on contract	1,71,01,735	1,72,14,810
Wages to Daily rated Staff	1,20,00,340	1,44,30,910
Reimbursement/Payment of rent	4,08,300	7,37,200
Festival allowance-Statutory Officers	8,250	11,000
Festival allowance-Staff on Deputation	1,48,500	1,56,750
Festival allowance-Staff on contract	1,42,250	1,31,250
Festival allowance-Daily rated staff	84,700	85,910
Festival allowance-Permenant Staff	3,21,750	3,32,750
Medical Reimburesement	1,49,157	3,632
Bonus-Permanent Staff	40,000	16,000
Bonus-Staff on Deputation	36,000	24,000
Pension Contribution for Deputation staff	28,06,807	54,52,879
Employers contribution to Provident Fund for deputation staff	23,400	24,880
Terminal leave surrender	4,86,526	88,911
Staff welfare expenses	1,551	-
Employers Contribution to NPS	55,99,564	88,03,675
TOTAL	16,73,68,046	21,55,32,313
Schedule-17		
ADMINISTRATION & GENERAL EXPENSES		
PARTICULARS	2020-21	2021-22
Sitting fee - Governing Council	95,000	67,500
Other expenses - Governing Council	0	12,758
TA - Other statutory councils	1,14,377	1,12,535
Sitting fee - Other statutory councils	2,09,000	7,90,000
TA - Others	95,860	38,633
Sitting fee - Others	5,87,600	3,65,032
Sitting fee - Senate	85,000	77,500
Other expenses - Senate	54,884	22,332
Meeting Other expenses	75,191	14,106
Seminars and Conferences	3,00,000	-
Postage	1,95,022	3,00,310
Telephone charges	1,50,791	1,55,305
Printing - Administration	4,79,393	23,79,518
Diary and Calendar printing expenses	3,93,000	-

Id Card Printing expense	1,94,881	1,91,371
Stationery	8,33,687	1,58,757
Advertisement charges	1,70,547	3,14,566
Vehicle hire expenses	5,89,464	6,69,057
Fuel expenses	6,98,642	8,46,161
Electricity charges	42,40,335	32,03,531
Repairs & Maintenance-Building	8,05,736	1,84,842
Repairs & Maintenance-Plant & Machinery	4,37,075	5,94,251
Repairs & Maintenance-Vehicles	2,40,028	5,29,145
Repairs & Maintenance-Generator	48,440	2,37,824
Repairs & Maintenance-Others	3,04,470	4,28,968
Repairs & Maintenance -Lift	11,38,445	10,07,493
Repairs & Maintenance -Roads, Drains and Culverts	7,078	-
Repairs & Maintenance -Furniture & fittings	89,637	71,455
Repairs & Maintenance -UPS	76,689	5,19,720
Repairs & Maintenance -Computers	7,14,986	10,11,381
Repairs & Maintenance -Printers	85,531	1,48,023
Legal charges to Standing Council	3772000	2,15,000
Legal charges to Supreme Court Advocate	4,40,000	8,80,000
Document scrutiny fee	25,000	90,000
Consultancy charges	30,450	-
Legal charges - others	-	25,803
Statutory audit fee	54,32,688	96,11,952
Internal Audit Fee	2,70,230	2,34,230
Software expenses	1,26,966	69,264
Other rates & taxes	31	71,402
Road tax	33,480	33,480
Vehicle insurance	82,971	1,37,779
Insurance - Elevator	5,691	5,643
Hospitality expenses	65,517	64,681
Travelling & conveyance expenses - staff	1,51,090	96,255
Travelling & conveyance expenses - others	6,455	-
Travelling & Conveyance expenses - Standing Council	1,29,350	2,55,060
DG Set Running expenses	1,69,560	4,54,908
Miscellaneous office expenses	3,02,584	462366
Facility Management Expenses	5862618	6561052
Inspection fee	19,23,000	22,71,000
TA-Inspection	7,29,857	6,25,967
TA for scrutiny - inspection	19,200.00	1,08,654
Scrutiny fee - inspection	61,800.00	3,85,900
Books & journals	2,500	-
Election expenses-University Union Election expenses	-	10,316
University Union expenses	15,13,397	87,830
Sports expenses	10,19,939	10,00,012
Cultural expenses	18,37,962	88,032
Cash Award to students	10,03,490	11,15,962

Student welfare expenses	64,390	-
Scholarships	3240000	60,000
Computer consumables	2,21,316	1,08,533
Convocation expenses Hospitality	-	1,04,880
Convocation expenses General	12,400	84,898
Subscription to AIU and others	57,820	59,000
Prior period expenses - Finance	57,47,212	1,05,014
Evaluation centre miscellaneous expenses	52,325	75,040
Service charges NSDL	21,615	19,441
Honouraria to dignitaries		10,000
University Foundation day expenses		54,725
Internet charges		5,41,764
Accommodation expenses others		2,071
TOTAL	4,79,45,693	4,06,39,988
Schedule-18		
CONSTITUENT INSTITUTIONS EXPENSES		
PARTICULARS	2020-21	2021-22
Research centre - Ethics committee meeting - Sitting fee		23000
Research centre - Research Council meeting - Sitting fee		4000
Academic Staff College-Establishment expenses	3,37,466	3,68,862
Academic Staff College-Administrative & General expenses	3,900	1,73,997
Academic Staff College-Training expenses	2,46,890	2,70,968
Academic Staff College-Other expenses	0	57,043
Academic Staff College-Faculty ID Card	35,397	72,048
Academic Staff College-Meeting expense- Sitting fee		42,500
Centre for Health Policy and Planning-Establishment expenses	13,02,825	13,84,273
Centre for Health Policy and Planning-Administrative & General expenses	3,82,155	3,06,059
Centre for Health Policy and Planning-Training Expenses	1,24,041	61,176
Centre for Health Policy and Planning-Research Expenses		7,34,420
Centre for Health Policy and Planning-Meeting expense- Sitting fee		32,000
Centre for Health Policy and Planning-Other Expenses	80,021	-
Centre for Studies in Health of Young Adults-Establishment expenses	4,17,807	3,80,097
Centre for Studies in Health of Young Adults-Administrative & General expenses	400	2,000
Centre for Studies in Health of Young Adults-Meeting expense- Sitting fee		2,400

Centre for Studies in Health of Young Adults-Other Expenses	44831	-
Centre for Studies in Health of Young Adults-Training Expenses	31,636	-
Centre for Basic Sciences and Bio ethics Studies - Establishment expenses	11,38,391	15,33,802
Centre for Basic Sciences and Bio ethics Studies - Administrative and general expenses	0	-
Centre for Basic Sciences and Bio ethics Studies - Training expenses	2,000	-
Centre for Basic Sciences and Bio ethics Studies - Certificate programme- Sitting fee	0	1,02,000
School of Family Health Studies -Establishment expenses	62,903	-
School of Family Health Studies -Administration and general expenses		48,232
School of Family Health Studies - Training expenses	3,000	-
School of Fundamental Research in Ayurveda- Establishment expenses	13,66,014	18,06,247
School of Fundamental Research in Ayurveda- Administration and general expenses	38,262	47,927
School of Fundamental Research in Ayurveda- Training expenses	5,98,788	82,078
School of Fundamental Research in Ayurveda- Other expenses	83,536	37,183
School of Fundamental Research in Ayurveda- Research expenses	1,30,000	1,66,117
School of Fundamental Research in Ayurveda- Meeting expense- Sitting fee		1,26,500
Centre for Disability Management Studies - Establishment expenses	65,807	-
Centre for Disability Management Studies - Administration & General expenses	0	4,550
Centre for Disability Management Studies - Training expenses	5,000	-
Centre for Disability Management Studies - Meeting expense- Sitting fee		2,000
Centre for Inter Disciplinary Allied Health Sciences and Technology -Establishment expenses	65,807	-
Centre for Inter Disciplinary Allied Health Sciences and Technology - Training expenses	2,000	-
Centre for Inter Disciplinary Allied Health Sciences and Technology - Research expenses		6,250
Centre for Inter Disciplinary Allied Health Sciences and Technology -Meeting expense- Sitting fee		17,000
Centre for Inter Disciplinary Allied Health Sciences and Technology -Certificate programme -TA		57,000

Centre for Gerontological Studies - Establishment expenses	65,807	-
Centre for Gerontological Studies - Administration and general expenses	0	11,500
Centre for Gerontological Studies - Training expenses	5,000	8,550
Centre for Gerontological Studies - Other expenses		4,32,000
Centre for Gerontological Studies - Meeting expense-Sitting fee		30,000
Centre for Gerontological Studies - Certificate programme- Sitting fee		27,000
Centre for Studies in Medical Simulation - Establishment expenses	4,12,904	3,73,226
Centre for Studies in Medical Simulation - Administration and general expenses	13,880	-
Centre for Studies in Medical Simulation - Training expenses	1,68,221	-
Centre for Studies in Medical Simulation - Research expenses		46,601
Centre for Studies in Medical Simulation - Meeting expense- Sitting fee		57,000
Centre for Health Care Counselling - Establishment expenses	65,807	-
Centre for Health Care Counselling - Training expenses	3,000	-
Centre for Health Care Counselling - Meeting expense-Sitting fee		6,000
Centre for History of Medicine and Health Humanities - Establishment expenses	4,11,872	59,032
Centre for History of Medicine and Health Humanities - Training expenses	1,000	-
Centre for History of Medicine and Health Humanities - Meeting expense- Sitting fee		8,400
TOTAL	77,16,368	90,11,038

Schedule-19

EXAMINATION EXPENSES

PARTICULARS	2020-21	2021-22
Remuneration for the conduct of exam-Ayurveda	14,97,913	88,50,855
Remuneration for the conduct of exam-Dental	50,14,595	1,54,02,855
Remuneration for the conduct of exam-Homeo	7,75,115	25,29,322
Remuneration for the conduct of exam-Medical	1,87,26,092	3,22,47,023
Remuneration for the conduct of exam-Nursing	91,51,915	2,76,45,729
Remuneration for the conduct of exam-Paramedical	42,20,360	1,52,73,360
Remuneration for the conduct of exam-Pharmacy	49,56,295	4,01,74,309
Remuneration for the conduct of exam-Sidha	1,05,950	1,98,230
Remuneration for the conduct of exam-Unani	84,610	2,38,885
TA for the conduct of exam-Ayurveda	3,28,323	11,79,732

TA for the conduct of exam-Dental	11,64,148	31,60,676
TA for the conduct of exam-Homeo	2,05,623	7,40,640
TA for the conduct of exam-Medical	27,76,524	54,98,825
TA for the conduct of exam-Nursing	10,58,459	23,47,572
TA for the conduct of exam-Paramedical	6,33,703	22,27,238
TA for the conduct of exam-Pharmacy	5,43,301	32,76,262
TA for the conduct of exam-Sidha	32,528	42,482
TA for the conduct of exam-Unani	56,251	72,854
Halt for the conduct of exam-Ayurveda	1,72,000	4,76,600
Halt for the conduct of exam-Dental	6,22,390	17,57,950
Halt for the conduct of exam-Homeo	64,800	2,79,400
Halt for the conduct of exam-Medical	21,38,000	28,74,060
Halt for the conduct of exam-Nursing	11,81,154	4,14,350
Halt for the conduct of exam-Paramedical	5,00,000	7,92,800
Halt for the conduct of exam-Pharmacy	3,23,600	19,44,938
Halt for the conduct of exam-Sidha	25,200	46,200
Halt for the conduct of exam-Unani	7,600	34,800
Contingency for the conduct of exam-Ayurveda	75,125	6,18,115
Contingency for the conduct of exam-Dental	3,15,692	7,49,631
Contingency for the conduct of exam-Homeo	54,800	1,19,062
Contingency for the conduct of exam-Medical	12,42,373	27,18,115
Contingency for the conduct of exam-Nursing	4,94,999	25,16,973
Contingency for the conduct of exam-Paramedical	2,55,407	9,78,597
Contingency for the conduct of exam-Pharmacy	7,91,859	37,72,075
Contingency for the conduct of exam-Sidha	17,964	47,788
Contingency for the conduct of exam-Unani	94	28,901
Rent for conduct of exam-Dental	1,06,798	1,50,030
Rent for the conduct of exam-Homeo	8,684	7,200
Rent for the conduct of exam-Medical	1,65,160	84,719
Rent for the conduct of exam-Pharmacy	30,939	-
Remuneration for nodal officer and subject expert	4,04,400	7,79,900
Remuneration for practical convenor	1,48,000	3,49,000
TA for practical convenor	29,466	-
Remuneration for Assessment/ Inspection	4,500	6,750
TA for Assessment / Inspection	2,780	11,485
Remuneration to examiners in CV Camp	2,94,14,782	6,46,83,287
Remuneration for the conduct of exam directly paid	8,20,450	21,97,570
TA for CV Camp	52,94,052	1,29,82,739
Halt for CV camp	46,35,522	91,57,669
Contingency for CV Camp	7,042	5,238
Rent for CV camp	3,13,675	3,34,200
DA for CV camp	160	-
Custodian charges	4,86,180	4,04,415
Safe handling charges	21,521	16,887
Remuneration to Evaluators for valuation at exam centres	42,16,290	65,54,750
Exam - Data entry charges	2,09,245	1,92,531
Exam - Special camp allowance-Staff	76,400	1,20,400

Exam - Special camp allowance-Evaluators	23,57,350	47,84,940
Exam - Remuneration for QP Setting	15,21,800	18,63,850
Exam - TA for QP Setting		158
Exam - TA for QP Scrutiny	78,456	1,17,582
Exam - Remuneration for QP Scrutiny	1,11,720	1,69,920
Exam - Printing & Stationery	28,19,928	9,82,231
Exam - Postage from General Finance	27,22,465	28,77,619
Exam-Miscellaneous Contingent Office expenses -F	1,50,371	77,743
Exam-Postage CE	23,778	17,537
Exam-Postage	3,859	-
Exam-Printing of Answer book	17,44,000	96,91,071
Exam- Internet charges -F	5,34,540	5,34,540
Exam-Wages	1,13,700	1,47,910
Exam-Interest and bank charges	297.50	-
Interest and bank charges- CE Ex fin	59.50	-
Sitting fee-Pass board meeting	2,38,000	3,32,800
TA- Pass board meeting	1,41,049	2,14,694
TA for dissertation valuation	0	33,935
Remuneration for dissertation valuation	19,16,482	29,19,600
Sitting fee-Malpractices and Lapses Committee Meeting	25,500	94,500
TA- Malpractices and Lapses Committee Meeting	13,504	47,649
Sitting fee- Exam Committee meeting	1,25,500	1,20,000
TA- Exam Committee meeting	52,536	44,463
Sitting fee- Expert Committee meeting	45,000	-
TA- Expert Committee meeting	25,482	-
Sitting fee- Board of Exam meeting	21,000	89,000
TA- Board of Exam meeting	9,230	32,505
Facility management expenses - Evaluation centre	18,87,882	21,26,668
Prior period expenses Ex fin		67,21,866
Remuneration for PhD examination		12,724
TOTAL	12,26,94,297	31,33,71,479
Schedule-20		
DEPRECIATION		
PARTICULARS	2020-21	2021-22
Depreciation-Buildings- Administrative buildings	1,89,29,740	1,70,36,766
Depreciation-Addition to administrative building	46,32,894	43,11,502
Depreciation-Buildings-Buildings/ Transformer station	1,85,536	1,66,982
Depreciation-Buildings-Buildings /Staff Quarters	4,93,904	4,47,186
Depreciation-Rain water harvesting pond	5,41,021	4,86,919
Depreciation-Roads, Drains and Culverts	80,71,249	72,64,124
Depreciation-Security booth and Compound Wall	2,26,848	2,10,310
Depreciation-Buildings-Centalised Valuation Centre	55,19,806	49,67,826
Depreciation-Borewel	7,236	6,512
Depreciation-Chairs	1,32,143	1,18,928
Depreciation- Racks	2,16,011	1,94,410
Depreciation-Cupboards	56,574	50,916
Depreciation -Furniture & Fittings	25,41,298	25,40,187

Depreciation -Curtains and Carpets	3,773	3,396
Depreciation-Tables	1,45,729	1,31,156
Depreciation-Trolley	17,583	15,825
Depreciation-Furniture & Fittings - Center for Health Policy & Planning,Tvm	8,300	8,745
Depreciation-Furniture & Fittings - Centralised valuation centre	6,78,463	6,10,616
Depreciation -Furniture & fittings - SFRA		58,981
Depreciation-Fax machines	1,914	1,627
Depreciation-Photocopiers	1,38,265	1,17,525
Depreciation-Other office equipments	1,68,225	1,67,392
Depreciation -Transformer	1,82,583	1,55,195
Depreciation-Generator	51,695	43,941
Depreciation-Pump set	2,865	2,435
Depreciation-Motor Cars	3,88,585	3,30,297
Depreciation-Bus	1,14,556	97,372
Depreciation-Air conditioners	16,939	25,723
Depreciation-Air conditioning plant	13,42,518	11,76,103
Depreciation-Aerobic composting unit	15,942	13,551
Depreciation-Electrical installations	23,27,873	19,47,989
Electrical installations & equipments - Solar installation		64,486
Depreciation-Electrical equipments	1,197	1,018
Depreciation-Motor Bike	3,208	2,727
Depreciation-Delivery van	74,088	62,974
Depreciation-Information Transport System (Network cables)	2,67,486	2,27,363
Depreciation-Fan	5,875	9,114
Depreciation-Air conditioners - Centralised Valuation Camp	4,82,104	4,09,789
Depreciation-D G Set - Centralised Valuation Camp	1,43,681	1,22,128
Depreciation-Computers	16,88,966	16,85,811
Depreciation- Scanners	72,333	43,400
Depreciation-Printers	31,247	53,781
Depreciation- Bio metric devices	66,341	73,588
Depreciation-Other accessories	83,984	94,038
Depreciation-UPS	89,704	53,823
Depreciation- CCTV and accessories	29,008	17,405
Depreciation-IT and Communication Installation	21,88,635	13,13,181
Depreciation-Landscape & Garden Account	78,303	78,303
Depreciation-Vehicle Parking Shed	1,38,134	2,21,014
Depreciation-Solar Power Plant		75,22,892
TOTAL	5,26,04,362	5,47,67,272

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
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..
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.

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	7131614000000002	Treasury Savings Bank Account
2	799010100141582	TSB Account-interest
3	7990127000000226	Plan Scheme TSB Account

3. During the year, on 31.3.2022 Government has resumed an amount of Rs. 2,23,82,700/- from Plan Scheme TSB Account, which has been reduced to the said extent from Grant in Aid from Government (Plan). Similarly, Government on 31.03.2022 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 07.04.2022.
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 and Rs.1,25,00,000/- deposited with CPWD for the construction of Rain water harvesting pond which are yet to be transferred to the corpus for want of completion of the said works and Rs.6,89,61,961/- being amount received from PWD against Ist Phase SFRA, Thripunithura.
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.94,24,426/-remaining as on 31-03-2022 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.4,00,73,185/- 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.20,98,99,261/-being the amount expended for construction of buildings for School of Fundamental Research in Ayurveda, Thrippunithura
- Rs.4,23,00,000/- being the amount deposited with Kerala Public Works Department for construction of staff quarters .
- Rs.1,25,00,000/-being the amount deposited with Central Public Works Department for the construction of Rain water harvesting pond.
- Rs.6,50,00,000/- being the amount deposited with Central Public Works Department for construction of Centre for Health Policy and Planning Tvm

10. Current Assets includes Rs.36,60,416/-being the amount spent for construction of Building for School of Fundamental Research in Ayurveda, Thrippunithura, (Phase I) accounted as receivable from PWD, as the budgetary allocation for construction of the said building was given by Government in the PWD Budget

11. An amount of Rs.3,22,25,209/- paid to KMSCL, Trivandrum, for the purchase of equipments for the Simulation lab to be set up in the University is shown as “Advance to Suppliers” in the Current assets schedule.

12. 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. The final settlement in this regard is yet to be completed with the CPWD, so that the final value of asset can be known. An amount of Rs.43,00,000/- has been demanded by the CPWD in this regard.

13. 1. The University had entrusted the KSEBL to install the Solar Power Plant with the assistance of State Govt to the tune of Rs.1,61,00,000/-. Even though the plant was put to use on 25/02/2021, the asset could not be capitalised during 2020-21 as the details of expenditure was not received from KSEBL. Now the same has been received along with a refund of Rs.16,32,900/-and the expenditure has been capitalised. The same has been dealt with in accounts as follows:-

- (a) Rs.1,44,67,100/- being the total expenditure has been capitalised and shown under Fixed Assets. Applicable depreciation has been worked out on the basis of the date on which the plant was put to use and charged to the current year.
- (b) An amount of Rs.4,00,020/- payable periodically on maintenance charges to keltron being the contractor is held under Grants from Govt to be charged to expenditure at the time of payment.
- (c) The savings amounting to Rs.12,32,880/- is kept under Grants from Govt, pending further order in this regard.

2. An amount of Rs.1,60,000/-paid on 29/01/2018 was shown in work in progress during the previous year. It has materialised that the amount has been claimed excessively by KSEBL. As such the same is shown as receivable under current assets. Steps are being taken to get the amount refunded.

- 14. Central Tax and Central Revenue Department had, in November 2017show 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.
- 15. As per the GC Decision No.63.13 of 63rd GC Minutes on 17/2/2021 a new Head of Account named as Development and Programme Fund as envisaged in KUHS act 2010 for various developmental activities was created during the financial year 2021-22 by transferring 5 crore from Corpus/Capital account. Interest accrued Rs.30,42,190/- in respect of equivalent amount of investment in term deposit was transferred from interest earned account to Development and Programme fund account.
- 16. Previous year figures have been regrouped, wherever necessary to match with current year's presentation.

Sd/-
Finance Officer

Sd/-
Registrar

Sd/-
Vice Chancellor