

**KERALA UNIVERSITY OF HEALTH SCIENCES,
THRISSUR**



**ANNUAL ACCOUNTS
2022-23**

KERALA UNIVERSITY OF HEALTH SCIENCES



BALANCE SHEET AS AT 31st MARCH 2023

(Amount in Rupees)

Liabilities	Schedule	Previous year	Current year	Assets	Schedule	Previous year	Current year
Corpus/Capital Fund	1	2,61,28,07,185	2,95,30,25,365	Fixed Assets	6	46,58,03,156	44,67,39,373
Grant in Aid from Government (Plan)	2	38,71,18,805	41,57,30,129	Project Work in progress	7	83,53,35,864	1,10,88,64,380
Reserves and surplus		-		Investment of Earmarked Funds and Other funds in Fixed Deposit	8	2,22,30,00,000	2,49,30,00,000
Earmarked Funds	3	60,30,42,190	65,95,99,687	Current Assets	9	55,49,20,851	50,97,29,435
Secured Loans and Borrowings		-		Endowment Fund Investment	10	3,00,000	3,00,000
Unsecured Loans and Borrowings		-					
Current Liabilities and Provisions	4	47,60,75,744	52,99,61,465				
Endowment fund	5	3,15,947	3,16,542				
TOTAL		4,07,93,59,871	4,55,86,33,188	TOTAL		4,07,93,59,871	4,55,86,33,188

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 31-03-2023 (Amount in Rupees)

Expenditure	Schedule	Previous year	Current year	Income	Schedule	Previous year	Current year
Establishment expenses	16	21,55,32,313	21,93,87,535	Grant in Aid from Government (Non Plan)-Revenue		6,44,00,000	3,54,20,000
Administration & General expenses	17	4,06,39,988	4,58,64,827	Grant in Aid from Government (Plan)-Revenue		0	0
Constituent Institutions expenses	18	90,11,038	1,21,37,874	Grant from Other Agencies-Revenue		0	0
Examination expenses	19	31,33,71,479	30,29,95,359	Academic and other fee	11	34,67,03,519	40,37,49,824
Depreciation	20	5,47,67,272	4,85,86,114	Examination fee	12	30,32,86,491	39,66,93,569
Transfer of fund to Earmarked Fund -Development and Programme fund		3042190	65,57,497	Income from Constituent Institutions	13	6,74,977	9,48,963
Excess of Income over expenditure transferred to Corpus/Capital Fund.		23,58,97,907	39,02,18,180	Interest earned	14	15,42,25,949	15,60,84,207
				Other Income	15	29,71,251	3,28,50,823
TOTAL		87,22,62,187	1,02,57,47,386	TOTAL		87,22,62,187	1,02,57,47,386

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 as on 01/04/2022		2,61,28,07,185
Less: Amount transferred to Development Fund		5,00,00,000
		2,56,28,07,185
Add:		
Excess of Income over expenditure transferred to Corpus/Capital Fund.		39,02,18,180
TOTAL		2,95,30,25,365
Schedule-2		
Grant in Aid from Government (Plan)		
PARTICULARS		
Opening balance as on 01/04/2022		31,81,56,844
Grant received during the year		3,36,32,700
		35,17,89,544
Less		
Withdrawn by Government	50,21,376	
		50,21,376
		34,67,68,168
Grant in kind		6,89,61,961
TOTAL		41,57,30,129
Schedule-3		
EARMARKED FUNDS		
PARTICULARS	As at 31st March2022	As at 31st March2023
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	10,30,42,190
Add : Accrued Interest portion of Development and Programme fund investment in Term deposit transferred to Earmarked Fund -Development and Programme fund	30,42,190	65,57,497
TOTAL	60,30,42,190	65,95,99,687
Schedule-4		
CURRENT LIABILITIES AND PROVISIONS		
PARTICULARS	As at 31st March2022	As at 31st March2023
Printing expense payable	-	-
Electricity charges payable	3,65,229	3,28,882
Internet charges payable	5,41,764	1,09,651
Retention Money from Contractors	11,73,276	37,25,945
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	10,51,61,000	10,51,61,000
Refundable Deposits for new college	12,95,75,102	17,22,83,602
Refundable Deposits for enhancement of seat	4,18,77,115	5,11,12,315
Deposits - Others	3,00,00,000	3,01,00,000
Deposit-Rent		2,67,570
Earnest Money Deposit	10,76,021	17,59,705
Security deposit	57,77,838	68,81,281
TDS from evaluators	3,33,620	9,57,866
TDS from Contractors	1,78,997	2,03,256
TDS- Professional charges	92,629	87,624
TDS from land acquisition compensation	3,44,768	-2
TDS GST	45,096	2,39,506
Other Recoveries	-	-
Insurance Recoveries PLI	2,220	3,895
Insurance Recoveries LIC	7,657	7,657
Insurance Recoveries GPAIS	400	400
Other Recoveries TDS-Staff	16,24,340	13,15,400
Other Recoveries NPS	9,744	56,451
Work contract Tax	7,923	7,923
KCWWF Cess Recovery	-	85,735
Forest Development Tax Recovery	46	46
Rent payable - Residence	49,000	79,250
GST payable	17,174	58,087
GST payable -RCM	68,359	71,300
Kerala Flood Cess	-	-
Stale cheque account	15,86,518	16,04,417
Internal Audit fee payable	2,34,230	2,34,280
Salary Payable	1,57,05,879	1,79,32,202
Income tax audit fee payable		49,900
Cheques issued but not presented (institutions)	5,15,246	5,15,246
Cheques issued but not presented (individuals)	19,09,502	19,36,682
Wages Payable	13,66,215	13,05,655
Facility management expense payable	7,61,941	8,10,005
Legal charges payable	-	-
Repairs & Maintenance payable	5,67,580	12,29,530
Telephone expense payable	14,776	13,316
Fuel expense payable	54,126	68,201
Constituent institution expense payable	12,04,552	5,37,253
Statutory Audit fee payable	2,05,03,741	3,09,88,741
Other expense payable	10,132	6,92,694
Employers contribution to NPS payable	6,99,358	10,59,536
Vehicle hire expense payable	68,000	82,170
Other fee received in advance	12,300	12,300
Caution deposit- Centre for Health Policy and Planning, Trivandrum	3,30,000	6,90,000

Caution deposit- School of Fundamental Research in Ayurveda, Thrippunithura	1,80,000	4,80,000
Exam expense payable	9,63,57,865	7,60,05,755
TDS from evaluators - Exam		-
Provident Fund Recoveries/ KUHS EPF		1,02,422
Insurance Recoveries/ SLI		-
Insurance Recoveries/ GIS		-
Welfare scheme recoveries/ FBS		-
Welfare scheme recoveries		-
Other Recoveries/ Recovery of excess-salary		-
Other Recoveries/ MEDISEP		-
CV Camp expense payable		-
Other expenses payable-exam		2,000
Sports expense payable		5,05,646
Cultural expense payable		25,34,704
TOTAL	47,60,75,744	52,99,61,465
Schedule-5		
Endowment Fund		
PARTICULARS	As at 31st March2022	As at 31st March2023
Dr. C K Jayaram Panickar Endowment Fund	3,15,947	3,16,542
TOTAL	3,15,947	3,16,542

Schedule-6											
FIXED ASSETS											
Particulars of Assets	GROSS BLOCK					DEPRECIATION				NET BLOCK	
	OPENING BALANCE AS ON 01-04-2022	ADDITONS		DELETIONS	CLOSING BALANCE AS ON 31-03-2023	OPENING BALANCE 01-04-2022	RATE	DURING THE YEAR	CLOSING BALANCE 31- 03-2023	OPENING BALANCE AS ON 01-04-2022	CLOSING BALANCE AS ON 31-03-2023
		LESS THAN 182 DAYS	MORE THAN 182 DAYS								
BLOCK A											
Land & Development	6,87,68,661				6,87,68,661	0	0%		0	6,87,68,661	6,87,68,661
Land and Development- Centre for Health Policy and Planning, Trivandrum	72,33,000			14,72,401	57,60,599		0%			7233000	57,60,599
BLOCK B (10%)											
Buildings Administrative buildings	35,60,73,311				35,60,73,311	20,27,42,419	10%	1,53,33,089	21,80,75,508	15,33,30,892	13,79,97,803
Additions to Administartive Building	5,77,39,648				5,77,39,648	1,89,25,036	10%	38,81,461	2,28,06,497	3,88,14,611	3,49,33,150
Buildings/ Transformer station	34,91,187				34,91,187	19,88,345	10%	1,50,284	21,38,629	15,02,841	13,52,557
Buildings /Staff Quarters	87,90,484				87,90,484	47,65,815	10%	4,02,467	51,68,281	40,24,670	36,22,203
Buildings/ Centralised Valuation Centre	8,46,94,253				8,46,94,253	3,99,83,820	10%	44,71,043	4,44,54,863	4,47,10,432	4,02,39,389
Rain water harvesting pond	1,01,47,120				1,01,47,120	57,64,850	10%	4,38,227	62,03,077	43,82,270	39,44,043
Roads, Drains and Culverts	15,11,45,099				15,11,45,099	8,57,67,984	10%	65,37,711	9,23,05,695	6,53,77,115	5,88,39,403
Security booth and Compound Wall	28,89,698				28,89,698	9,96,910	10%	1,89,279	11,86,189	18,92,788	17,03,509
Borewell	1,36,150				1,36,150	77,542	10%	5,861	83,403	58,608	52,747
Chairs	28,27,178				28,27,178	17,56,823	10%	1,07,035	18,63,858	10,70,354	9,63,319
Racks	24,87,388				24,87,388	7,37,695	10%	1,74,969	9,12,665	17,49,692	15,74,723
Cup boards	11,66,233				11,66,233	7,07,987	10%	45,825	7,53,811	4,58,246	4,12,422
Furniture & Fittings	4,19,82,486	2,03,117			4,21,85,603	1,68,08,869	10%	25,27,518	1,93,36,387	2,51,73,617	2,28,49,216
Curtains and Carpets	67,261				67,261	36,699	10%	3,056	39,755	30,562	27,506
Tables	32,36,871				32,36,871	20,56,463	10%	1,18,041	21,74,504	11,80,407	10,62,367
Trolley	2,19,824	74,538			2,94,362	77,401	10%	17,969	95,370	1,42,423	1,98,992
Furniture & Fittings - SHPP Trivandrum	1,44,462	1,07,259			2,51,721	65,762	10%	13,233	78,995	78,701	1,72,727
Furniture & Fittings - Centralised valuation centre	91,98,124				91,98,124	37,02,577	10%	5,49,555	42,52,132	54,95,547	49,45,992
Furniture & Fittings - SFRA	9,96,136	3,46,732			13,42,868	58,981	10%	1,11,052	1,70,033	9,37,155	11,72,835
Furniture & Fittings - SFHS		1,18,483			1,18,483		10%	5,924	5,924		1,12,559
Furniture & Fittings - Centre for studies in Medical Simulation		9,89,640			9,89,640		10%	49,482	49,482		9,40,158
BLOCK C (15%)											
Fax Machines	51,922				51,922	42,703	15%	1,383	44,086	9,219	7,836
Photo Copier	23,82,225				23,82,225	17,16,249	15%	99,896	18,16,146	6,65,977	5,66,080
Other Office Equipments	19,68,008		56,636		20,24,644	9,79,782	15%	1,56,729	11,36,511	9,88,226	8,88,133
Transformer	30,09,899				30,09,899	21,30,458	15%	1,31,916	22,62,374	8,79,440	7,47,524
Generator	9,02,650				9,02,650	6,53,652	15%	37,350	6,91,001	2,48,998	2,11,648

Pump set	50,641	133466			1,84,107	36,842	15%	12,080	48,921	13,799	1,35,185
Motor Cars	68,92,076				68,92,076	50,20,391	15%	2,80,753	53,01,144	18,71,686	15,90,933
Bus	18,60,143				18,60,143	13,08,367	15%	82,767	13,91,133	5,51,777	4,69,010
Air conditioners	6,34,204		27181		6,61,385	4,12,937	15%	37,267	4,50,204	2,21,267	2,11,181
Plant & Machinery/ Air conditioning plant	2,40,36,271				2,40,36,271	1,73,71,686	15%	9,99,688	1,83,71,374	66,64,585	56,64,897
Plant & Machinery/Aerobic Composting Unit	106282				1,06,282	29493	15%	11,518	41,011	76,789	65,271
Electrical installations & equipments	3,00,97,256	1,37,87,935	32,000		4,39,17,191	1,90,58,653	15%	26,94,686	2,17,53,338	1,10,38,603	2,21,63,853
Electrical installations & equipments -SFRA		1,52,527	8,47,373		9,99,900		15%	1,38,545	1,38,545		8,61,355
Vacuum cleaner	9,389				9,389	3,623	15%	865	4,488	5,766	4,901
Electrical installations & equipments - Solar installation	6,43,275				6,43,275	2,77,852	15%	54,813	3,32,666	3,65,423	3,10,609
Motor Bike	48,207				48,207	32,752	15%	2,318	35,070	15,454	13,136
Delivery van	8,69,472				8,69,472	5,12,617	15%	53,528	5,66,145	3,56,855	3,03,327
Information Transport System (Network cables)	37,16,123				37,16,123	24,27,733	15%	1,93,258	26,20,992	12,88,389	10,95,131
Fan	87,384		4920		92,304	35,739	15%	8,485	44,224	51,645	48,080
Air conditioners - Centralised Valuation Camp	41,17,761				41,17,761	17,95,626	15%	3,48,320	21,43,946	23,22,136	19,73,816
D G Set - Centralised Valuation Camp	15,40,000				15,40,000	8,47,939	15%	1,03,809	9,51,748	6,92,061	5,88,252
BLOCK D (40%)											
Computers	3,26,40,272	51,28,472			3,77,68,744	3,17,08,833	40%	16,81,079	3,33,89,912	9,31,440	43,78,833
Computer & AccessoriesSchool of Fundamental Research in Ayurveda, Thripunithura	68,460				68,460	61,362	40%	2,839	64,201	7,098	4,259
Scanners	5,32,412				5,32,412	4,67,312	40%	26,040	4,93,352	65,100	39,060
Printers	3,83,340	1,41,520	24,25,010	2,500	29,47,370	3,02,670	40%	10,30,576	13,33,246	80,671	16,14,125
Bio Metric Devices	7,12,661				7,12,661	5,17,822	40%	77,936	5,95,758	1,94,839	1,16,903
Other Accessories	5,63,494		14,182		5,77,676	3,67,427	40%	84,100	4,51,527	1,96,067	1,26,149
UPS	6,96,752				6,96,752	6,16,018	40%	32,294	6,48,312	80,734	48,440
CCTV& Accessories	5,69,453				5,69,453	5,43,345	40%	10,443	5,53,788	26,107	15,665
IT and Communication Installation	6,49,85,009				6,49,85,009	6,30,15,237	40%	7,87,909	6,38,03,146	19,69,772	11,81,863
Vehicle Parking Shed	6,90,670				6,90,670	3,59,148	40%	1,32,609	4,91,757	3,31,522	1,98,913
Solar Power Plant	1,44,67,100				1,44,67,100	75,22,892	40%	27,77,683	1,03,00,575	69,44,208	41,66,525
Lab equipmnets SFRA		6406240			64,06,240		40%	12,81,248	12,81,248		51,24,992
BLOCK E (SLM) *											
Landscape & Garden Account	62,09,022				62,09,022	59,74,111	20%	78,303	60,52,414	2,34,911	1,56,608
TOTAL	1,01,89,76,407	2,75,89,929	34,07,302	14,74,901	1,04,84,98,737	55,31,73,248	-	4,85,86,115	60,17,59,363	46,58,03,156	44,67,39,373

** 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 March2022	As at 31st March2023
Work in progress Buildings Utility Building	4,00,73,185	4,43,73,185
Work in progress Buildings Academic staff college	35,00,00,000	41,00,00,000
Work in progress Buildings School of Family Health Studies, Kozhikode	7,14,38,000	7,53,94,100
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	20,50,00,000
Work in progress Buildings School of Fundamental Research in Ayurveda, Thripunithura	20,98,99,261	26,67,82,347
Work in progress Buildings Staff Quarters	4,23,00,000	4,23,00,000
Work in progress-Plant & Machinery Solar Power Plant	-	-
Work in progress-Electrical installations & equipments	1,96,000	1,96,000
Work in progress-Rain water harvesting pond	1,25,00,000	2,08,28,600
Work in progress -Miscellaneous works	1,25,771	1,25,771
Work in progress-Plant & Machinery/ Aerobic composting unit		60,730
TOTAL	83,53,35,864	1,10,88,64,380
Schedule-8		
INVESTMENT OF EARMARKED FUNDS AND OTHER FUNDS IN FIXED DEPOSITS		
PARTICULARS	As at 31st March2022	As at 31st March2023
Term Deposit with Treasury	2,22,30,00,000	2,49,30,00,000
TOTAL	2,22,30,00,000	2,49,30,00,000
Schedule-9		
CURRENT ASSETS		
PARTICULARS	As at 31st March2022	As at 31st March2023
Cash Balance		
Cash in hand	0	-
Imprest - Finance	10,100	10,100
Imprest to CE Finance	20,000	20,000
Imprest for fuel	20,000	0
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
Imprest - SFHS		10,000
Bank Balance	0	-
TSB with Sub Treasury	10,09,221	9,221
Special TSB Account for FD Interest	61,69,802	2,95,95,220
Plan scheme Treasury account (Sch.20.3)	10,00,000	-1,05,93,558
SB with SBI SB -KUHS Br General Fund	8,10,49,719	1,77,49,214.48
SB with SBI SB -KUHS Br Students Reg Fee	26,59,200.00	1,07,78,427.50
SB with SBI SB -KUHS Br Examination Fee	9,75,03,436.00	12,62,99,016.50

SB with SBI SB -KUHS Br Campus Project	10,17,452	10,45,202.00
SB with SBI SB -KUHS Br Students Welfare Fund	174	174.00
SB with SBI SBI E-Payment A/c	26,85,552	24,93,964.50
Exam finance Bank Accounts SB -KUHS Br	94,24,426	15,77,220
CE Exam Finance Bank Accounts SB -KUHS	4,04,184	87,073.50
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	8,67,472	9,98,384.50
TSB - Salary Deferment	0	-
Advances and other Current Assets	0	
Deposit with KSEB	10,59,094	10,59,094
Deposit with Water Authority	0	-
Accrued interest on term deposits	5,42,38,513	6,16,05,871
TDS receivable	54,140	1,34,411
Insurance claim receivable	3,30,300	0
Advance to Dean Research	1,00,500	1,00,500
Advance to Dean Student affair	15,00,114	66,79,030
Advance to Dean Academic	-1	-1
Advance to University Engineer	0	-
Advance to other staff	84,805	6,09,654
Advance to suppliers	3,22,25,209	3,48,26,662
Advance to staff for the purchase of computer/laptop	7,92,520	0
Permanent Advance for Remuneration -SHPP	30,000	30,000
Advance for the conduct of exam-Ayurveda	3,12,900	12,71,000
Advance for the conduct of exam-Dental	16,29,694	13,31,194
Advance for the conduct of exam-Homeo	4,04,089	5,98,089
Advance for the conduct of exam-Medical	53,57,451	73,08,196
Advance for the conduct of exam-Nursing	15,33,490	7,62,525
Advance for the conduct of exam-Paramedical	-22,623	-74,623
Advance for the conduct of exam-Pharmacy	50,72,391	41,41,991
Advance for the conduct of exam-Sidha	47,850	47,850
Advance for Valuation camps	9,72,500	10,90,531
Bank charges receivable	18,949	18,949
Grant receivable from Government	43,30,328	2,58,58,912
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	0
Fee receivable	23,44,60,798	17,45,77,255
Research Grant	23,81,979	38,56,674.01
Transfer to and from CE Exam Finance Account	10,049	-
Transfer to and from exam expense account	1,94,659	-
Accrued interest on Endowment Fund Investment		15,595
TOTAL	55,49,20,851	50,97,29,434.99
Schedule-10		
ENDOWMENT FUND INVESTMENT		
PARTICULARS	As at 31st March2022	As at 31st March2023
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	2021-22	2022-23
Fee for Eligibility Certificate	9,96,830	11,89,970
Fee for Migration Certificate	22,07,630	25,52,881
Fee for genuineness verification	69,77,488	72,41,973
Fee for other services	11,14,540	9,96,860
Application fee for admission	82,500	0
Accreditation fee	6,00,000	8,00,001
Application, Registration and Inspection fee for new college	3,64,000	36,83,200
Application, Registration and Inspection fee for new course	18,08,800	1,50,46,100
Application, Registration and Inspection fee forenhancement of seats	18,57,400	89,75,600
Re inspection Compliance Fee	2,10,000	4,83,000
Affiliation fee for new colleges	3,30,800	18,19,700
Affiliation fee for new courses	2,98,72,000	3,49,51,300
Affiliation fee for Enhancement of seats	1,34,06,800	84,37,300
Continuation of provisional affiliation Fee	4,54,22,700	5,47,04,000
Affiliation related other receipts	50,000	1,00,000
Annual Administration fees	19,56,80,950	20,67,47,275
Fine- Affiliation	25,00,000	5,51,300
PhD Application fee	2,60,402	1,050
PhD Registration fee	4,14,750	11,02,500
PhD Yearly Retention fee	24,88,500	66,15,000
PhD Retention fee- Academic	18,64,801	7,16,100
Other PhD related fee	21,000	37,800
Fee for synopsis/thesis	31,31,820	76,60,450
Application fee for Research Guide	2,73,005	1,09,500
Certificate verification fee	2,55,89,990	1,87,10,605
Students Identity Card fee	8,90,265	17,86,815
Students University Union Fee	38,81,850	87,51,210
Students Sports fee	38,80,250	87,52,810
Students Re admission fee	48,200	1,38,600
Fee for cancellation of registration	3,62,330	5,85,700
Remittance from RTI applicants	1,00,258	4,16,749
Fee for PhD synopsis/thesis	13,660	84,475
TOTAL	34,67,03,519	40,37,49,824
Schedule-12		
EXAMINATION FEE		
PARTICULARS	2021-22	2022-23
Fee for Mark list	18,02,908	30,84,764
Transcript fee	25,67,075	32,12,484
Fee for Original Certificate	13,680	27,230
Fee for Provisional Certificate	1,20,270	5,14,100
Fee for Re-totalling	16,41,405	5,79,535

Fee for duplicate Certificate	47,155	27,530
Penalty for Shortage of Internal examiner	18,00,000	37,00,000
Exam fee	28,69,24,693	37,31,68,183
Fee for copy of answerscripts	11,17,550	21,34,378
Fee for condonation for shortage of attendance	2,38,560	9,43,314
Dissertation fee	64,49,650	72,46,275
Application fee for Research Centre	2,35,000	2,25,000
Fee for other services - Exam	3,28,545	13,59,107
PhD Exam fee		4,71,669
TOTAL	30,32,86,491	39,66,93,569

Schedule-13

INCOME FROM CONSTITUENT INSTITUTIONS

PARTICULARS	2021-22	2022-23
Tuition fee -Centre for Health Policy and Planning, Trivandrum	3,60,201	3,60,000
Student Registration fee -Centre for Health Policy and Planning, Trivandrum	-	-
Tuition fee -School of Fundamental Research in Ayurveda, Thripunithura	1,83,001	4,80,003
Student registration fee -School of Fundamental Research in Ayurveda, Thripunithura	25,760	36,800
Fee for Certificate programme -School of Fundamental	62,011	28,000
Fee for Certificate programme -Centre for Studies in Medical Simulation	44,004	0
Student Registration fee -Centre for Health Policy and Planning, Trivandrum	-	44,160
TOTAL	6,74,977	9,48,963

Schedule-14

INTEREST EARNED

PARTICULARS	2021-22	2022-23
Interest earned on Term Deposits	14,94,75,551	15,00,60,645
Interest earned on Savings Bank Accounts	45,42,032	58,40,042
Interest earned on SB Account - CE Exam finance	10,049	9,801
Interest earned on Savings Bank Account - Ex Fin	1,94,659	1,73,719
Interest earned-Others	3,658	0
TOTAL	15,42,25,949	15,60,84,207

Schedule-15		
OTHER INCOME		
PARTICULARS	2021-22	2022-23
Sale of scrap items	1,50,554	0
Sale of used answer book	0	0
Income from estates	400	0
Sale of Tender form	1,33,518	1,75,879
Miscellaneous income	4,42,535	1,88,819
Penalty recovered from Contractors	350	0
Rent from utility building	6,84,000	14,86,710
Rent from Quarters	60,384	1,42,753
Liquidated damages	1,61,915	6,22,328
Prior period income - F	5,58,400	2,92,33,684
Prior period income - CE ExFin	60	-
Bus charge recovery	7,56,800	9,86,550
Water charge recovery	22,335	14,100
TOTAL	29,71,250.50	3,28,50,823.00

Schedule-16		
ESTABLISHMENT EXPENSES		
PARTICULARS	2021-22	2022-23
Salary and allowances to Statutory Officers	1,14,98,779	1,38,25,157
Salary and allowances to Permanent staff	8,60,61,958	10,14,99,555
Salary and allowances to staff on deputation	6,63,62,948	5,79,31,048
Salary and allowances to Officers -Re employed staff	36,47,976	34,86,441
Leave surrender salary-Statutory Officers	0	-
Leave surrender salary-Staff on Deputation	1,20,681	1,66,108
Leave surrender salary-Permenant Staff	0	-
Salaries and allowances to Consultants	3,25,414	2,22,580
Salary to staff on contract	1,72,14,810	1,44,57,292
Wages to Daily rated Staff	1,44,30,910	1,58,25,445
Reimbursement/Payment of rent	7,37,200	8,57,250
Festival allowance-Statutory Officers	11,000	11,000
Festival allowance-Staff on Deputation	1,56,750	1,34,750
Festival allowance-Staff on contract	1,31,250	1,17,920
Festival allowance-Daily rated staff	85,910	98,010
Festival allowance-Permenant Staff	3,32,750	4,15,250
Medical Reimburesement	3,632	0
Bonus-Permanent Staff	16,000	12,000
Bonus-Staff on Deputation	24,000	24,000
Pension Contribution for Deputation staff	54,52,879	0
Employers contribution to Provident Fund for deputation staff	24,880	18,339
Terminal leave surrender	88,911	0
Staff welfare expenses	0	-
Employers Contribution to NPS	88,03,675	1,00,25,679
Leave surrender salary-Statutory Officers	0	1,11,503
LTC		12,854
Festival allowance-Re employed staff		5,500
Gratuity		1,29,854
TOTAL	21,55,32,313	21,93,87,535
Schedule-17		
ADMINISTRATION & GENERAL EXPENSES		
PARTICULARS	2021-22	2022-23
Sitting fee - Governing Council	67,500	1,34,000
TA - Governing Council		20,939
Other expenses - Governing Council	12,758	9,671
TA - Other statutory councils	1,12,535	2,76,637
Sitting fee - Other statutory councils	7,90,000	7,41,000
TA - Others	38,633	2,639
Sitting fee - Others	3,65,032	77,500
Sitting fee - Senate	77,500	3,00,000
TA-Senate		1,95,278
Other expenses - Senate	22,332	1,37,612

Meeting Other expenses	14,106	82,197
Seminars and Conferences	0	-
Postage	3,00,310	4,34,591
Telephone charges	1,55,305	1,54,110
Printing - Administration	23,79,518	12,43,997
Diary and Calendar printing expenses	0	-
Id Card Printing expense	1,91,371	26,504
Stationery	1,58,757	7,53,647
Advertisement charges	3,14,566	1,67,409
Vehicle hire expenses	6,69,057	7,97,370
Fuel expenses	8,46,161	8,80,980
Electricity charges	32,03,531	36,75,316
Repairs & Maintenance-Building	1,84,842	2,37,750
Repairs & Maintenance-Plant & Machinery	5,94,251	4,98,582
Repairs & Maintenance-Vehicles	5,29,145	5,53,691
Repairs & Maintenance-Generator	2,37,824	1,18,427
Repairs & Maintenance-Others	4,28,968	7,83,348
Repairs & Maintenance -Lift	10,07,493	9,92,753
Repairs & Maintenance -Roads, Drains and Culverts	0	-
Repairs & Maintenance -Furniture & fittings	71,455	0
Repairs & Maintenance -UPS	5,19,720	1,12,665
Repairs & Maintenance -Computers	10,11,381	13,21,486
Repairs & Maintenance -Printers	1,48,023	41,929
Legal charges to Standing Council	215000	5,000
Legal charges to Supreme Court Advocate	8,80,000	2,20,000
Document scrutiny fee	90,000	70,000
Consultancy charges	0	-
Legal charges - others	25,803	25,000
Statutory audit fee	96,11,952	1,04,85,000
Internal Audit Fee	2,34,230	2,34,280
Software expenses	69,264	61,975
Other rates & taxes	71,402	71,402
Road tax	33,480	11,160
Vehicle insurance	1,37,779	1,37,929
Insurance - Elevator	5,643	8,953
Hospitality expenses	64,681	11,148
Travelling & conveyance expenses - staff	96,255	3,23,136
Travelling & conveyance expenses - others	-	35,312
Travelling & Conveyance expenses - Standing Council	2,55,060	5,63,370
DG Set Running expenses	4,54,908	2,80,648
Miscellaneous office expenses	4,62,366	5,38,998
Facility Management Expenses	6561052	7072805
Inspection fee	22,71,000	22,71,000
TA-Inspection	6,25,967	6,96,466
TA for scrutiny - inspection	1,08,654.00	1,31,800
Scrutiny fee - inspection	3,85,900.00	3,15,300
Books & journals	0	6,168

Election expenses-Senate		5,76,344
Election expenses-University Union Election expenses	10,316	0
University Union expenses	87,830	1,98,530
Sports expenses	10,00,012	15,18,569
Cultural expenses	88,032	25,34,704
Cash Award to students	11,15,962	4,62,000
Student welfare expenses	0	-
Scholarships	60000	20,000
Computer consumables	1,08,533	1,43,017
Convocation expenses/ Rent		9,000
Convocation expenses Hospitality	1,04,880	4,69,181
Convocation expenses/ Printing and Stationery		7,670
Convocation expenses General	84,898	3,97,354
Subscription to AIU and others	59,000	59,000
Prior period expenses - Finance	1,05,014	0
Evaluation centre miscellaneous expenses	75,040	1,58,060
Service charges NSDL	19,441	20,199
Honouraria to dignitaries	10,000	0
University Foundation day expenses	54,725	1,08,379
Internet charges	5,41,764	4,38,813
Accommodation expenses others	2,071	15,729
Income Tax Audit fee		99,800
Scrutiny fee for synopsis		2,79,600
TOTAL	4,06,39,988	4,58,64,827
Schedule-18		
CONSTITUENT INSTITUTIONS EXPENSES		
PARTICULARS	2021-22	2022-23
Research centre - Ethics committee meeting - Sitting fee	23,000	10,000
Research centre - Research Council meeting - Sitting fee	4,000	-
Research center - Ethics committee Meeting- TA	-	1,450
Research center-Administrative & General expenses	-	64,118
Research center-Other Expenses	-	3,188
Academic Staff College-Establishment expenses	3,68,862	16,03,564
Academic Staff College-Administrative & General expenses	1,73,997	1,45,579
Academic Staff College-Training expenses	2,70,968	3,08,617
Academic Staff College-Other expenses	57,043	91,680
Academic Staff College-Faculty ID Card	72,048	-
Academic Staff College-Meeting expense- Sitting fee	42,500	24,000
Academic Staff College- Certificate Programs -Sitting fee	-	10,000
Centre for Health Policy and Planning-Establishment expenses	13,84,273	16,09,634

Centre for Health Policy and Planning-Administrative & General expenses	3,06,059	2,15,812
Centre for Health Policy and Planning-Training Expenses	61,176	81,000
Centre for Health Policy and Planning-Research Expenses	7,34,420	-
Centre for Health Policy and Planning-Meeting expense- Sitting fee	32,000	4,500
Centre for Health Policy and Planning- Meeting expenses -TA	-	11,250
Centre for Health Policy and Planning-Other Expenses	-	65,000
Centre for Studies in Health of Young Adults-Establishment expenses	3,80,097	-
Centre for Studies in Health of Young Adults-Administrative & General expenses	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	-	-
Centre for Studies in Health of Young Adults-Training Expenses	-	-
Centre for Studies in Health of Young Adults-Certificate Programs -Sitting fee		21,000
Centre for Basic Sciences and Bio ethics Studies - Establishment expenses	15,33,802	19,96,860
Centre for Basic Sciences and Bio ethics Studies - Administrative and general expenses	-	13,000
Centre for Basic Sciences and Bio ethics Studies - Training expenses	-	-
Centre for Basic Sciences and Bio ethics Studies - Certificate programme- Sitting fee	1,02,000	12,000
School of Family Health Studies -Establishment expenses	-	14,37,704
School of Family Health Studies -Administration and general expenses	48,232	48,330
School of Family Health Studies - Training expenses	-	-
School of Family Health Studies - Other expenses	-	6,600
School of Family Health Studies - Meeting expenses - Sitting fee	-	7,000
School of Family Health Studies - Meeting expenses - TA	-	4,312
School of Fundamental Research in Ayurveda - Meeting expenses -TA		1,200
School of Fundamental Research in Ayurveda-Establishment expenses	18,06,247	15,82,201
School of Fundamental Research in Ayurveda-Administration and general expenses	47,927	3,35,720

School of Fundamental Research in Ayurveda- Training expenses	82,078	2,67,050
School of Fundamental Research in Ayurveda- Other expenses	37,183	80,628
School of Fundamental Research in Ayurveda- Research expenses	1,66,117	8,69,968
School of Fundamental Research in Ayurveda- Meeting expense- Sitting fee	1,26,500	17,000
Centre for Disability Management Studies - Establishment expenses	-	-
Centre for Disability Management Studies - Administration & General expenses	4,550	14,737
Centre for Disability Management Studies - Training expenses	-	-
Centre for Disability Management Studies - Meeting expense- Sitting fee	2,000	-
Centre for Inter Disciplinary Allied Health Sciences and Technology -Establishment expenses	-	-
Centre for Inter Disciplinary Allied Health Sciences and Technology - Training expenses	-	-
Centre for Inter Disciplinary Allied Health Sciences and Technology - Research expenses	6,250	3,02,184
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	6,000
Centre for Gerontological Studies - Establishment expenses	-	-
Centre for Gerontological Studies - Administration and general expenses	11,500	315
Centre for Gerontological Studies - Training expenses	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	15,000
Centre for Studies in Medical Simulation - Establishment expenses	3,73,226	17,294
Centre for Studies in Medical Simulation - Administration and general expenses	-	69,600
Centre for Studies in Medical Simulation - Training expenses	-	74,870
Centre for Studies in Medical Simulation - Research expenses	46,601	1,11,821
Centre for Studies in Medical Simulation - Meeting expense- Sitting fee	57,000	3,000

Centre for Studies in Medical Simulation - Other expenses	-	37,266
Centre for Studies in Medical Simulation- Certificate Programs -Sitting fee	-	65,000
Centre for Studies in Medical Simulation- Certificate Programs -TA	-	3,329
Centre for Health Care Counselling - Establishment expenses	-	-
Centre for Health Care Counselling - Training expenses	-	-
Centre for Health Care Counselling - Meeting expense-Sitting fee	6,000	-
Centre for History of Medicine and Health Humanities - Establishment expenses	59,032	4,63,493
Centre for History of Medicine and Health Humanities - Training expenses	-	-
Centre for History of Medicine and Health Humanities - Meeting expense- Sitting fee	8,400	-
Innovation cell - Remuneration/Sitting fee	-	4,000
TOTAL	90,11,038	1,21,37,874

Schedule-19

EXAMINATION EXPENSES

PARTICULARS	2021-22	2022-23
Remuneration for the conduct of exam-Ayurveda	88,50,855	1,03,07,505
Remuneration for the conduct of exam-Dental	1,54,02,855	85,33,346
Remuneration for the conduct of exam-Homeo	25,29,322	15,95,510
Remuneration for the conduct of exam-Medical	3,22,47,023	3,39,24,023
Remuneration for the conduct of exam-Nursing	2,76,45,729	2,49,12,216
Remuneration for the conduct of exam-Paramedical	1,52,73,360	1,14,08,396
Remuneration for the conduct of exam-Pharmacy	4,01,74,309	2,78,79,865
Remuneration for the conduct of exam-Sidha	1,98,230	2,75,090
Remuneration for the conduct of exam-Unani	2,38,885	2,91,230
TA for the conduct of exam-Ayurveda	11,79,732	26,71,300
TA for the conduct of exam-Dental	31,60,676	29,65,545
TA for the conduct of exam-Homeo	7,40,640	3,29,495
TA for the conduct of exam-Medical	54,98,825	1,46,50,153
TA for the conduct of exam-Nursing	23,47,572	37,26,242
TA for the conduct of exam-Paramedical	22,27,238	19,92,496
TA for the conduct of exam-Pharmacy	32,76,262	40,54,031
TA for the conduct of exam-Sidha	42,482	77,292
TA for the conduct of exam-Unani	72,854	1,44,134
Halt for the conduct of exam-Ayurveda	4,76,600	11,04,400
Halt for the conduct of exam-Dental	17,57,950	14,55,376
Halt for the conduct of exam-Homeo	2,79,400	1,94,499
Halt for the conduct of exam-Medical	28,74,060	89,84,850
Halt for the conduct of exam-Nursing	4,14,350	25,38,450
Halt for the conduct of exam-Paramedical	7,92,800	14,27,650

Halt for the conduct of exam-Pharmacy	19,44,938	16,35,618
Halt for the conduct of exam-Sidha	46,200	66,000
Halt for the conduct of exam-Unani	34,800	62,400
Contingency for the conduct of exam-Ayurveda	6,18,115	3,82,762
Contingency for the conduct of exam-Dental	7,49,631	4,56,972
Contingency for the conduct of exam-Homeo	1,19,062	1,15,699
Contingency for the conduct of exam-Medical	27,18,115	25,94,853
Contingency for the conduct of exam-Nursing	25,16,973	24,28,180
Contingency for the conduct of exam-Paramedical	9,78,597	7,31,991
Contingency for the conduct of exam-Pharmacy	37,72,075	31,59,215
Contingency for the conduct of exam-Sidha	47,788	43,507
Contingency for the conduct of exam-Unani	28901	25,344
Rent for conduct of exam-Dental	1,50,030	2,60,125
Rent for the conduct of exam-Homeo	7,200	2,400
Rent for the conduct of exam-Medical	84,719	7,97,792
Rent for the conduct of exam-Pharmacy	0	1,03,953
Rent for conduct of exam-Ayurveda		89,940
Rent for the conduct of exam-Paramedical		1,38,681
Remuneration for nodal officer and subject expert	7,79,900	4,44,000
Remuneration for practical convenor	3,49,000	3,02,500
TA for practical convenor	0	-
Remuneration for Assessment/ Inspection	6,750	13,950
TA for Assessment / Inspection	11,485	13,415
Remuneration to examiners in CV Camp	6,46,83,287	6,54,61,806
Remuneration for the conduct of exam directly paid	21,97,570	10,21,500
TA for CV Camp	1,29,82,739	1,13,34,514
Halt for CV camp	91,57,669	82,32,994
Contingency for CV Camp	5,238	4,035
Rent for CV camp	3,34,200	1,90,349
DA for CV camp	0	-
Custodian charges	4,04,415	2,47,420
Safe handling charges	16,887	10,079
Remuneration to Evaluators for valuation at exam centres	65,54,750	38,67,950
Exam - Data entry charges	1,92,531	1,13,220
Exam - Special camp allowance-Staff	1,20,400	41,200
Exam - Special camp allowance-Evaluators	47,84,940	31,45,441
Exam - Remuneration for QP Setting	18,63,850	19,91,650
Exam - TA for QP Setting	158	0
Exam - TA for QP Scrutiny	1,17,582	1,94,890
Exam - Remuneration for QP Scrutiny	1,69,920	1,70,800
Exam - Printing & Stationery	9,82,231	25,32,787
Exam - Postage from General Finance	28,77,619	37,40,061
Exam-Miscellaneous Contingent Office expenses -F	77,743	5,10,259
Exam-Postage CE	17,537	29,571
Exam-Postage	0	-
Exam-Printing of Answer book	96,91,071	1,41,70,731
Exam- Internet charges -F	5,34,540	5,34,540

Exam-Wages	1,47,910	72,440
Exam-Interest and bank charges	0.00	-
Interest and bank charges- CE Ex fin	0.00	-
Sitting fee-Pass board meeting	3,32,800	3,98,000
TA- Pass board meeting	2,14,694	2,16,520
TA for dissertation valuation	33,935	3,610
Remuneration for dissertation valuation	29,19,600	21,43,800
Sitting fee-Malpractices and Lapses Committee Meeting	94,500	30,000
TA- Malpractices and Lapses Committee Meeting	47,649	19,825
Sitting fee- Exam Committee meeting	1,20,000	1,35,000
TA- Exam Committee meeting	44,463	80,251
Sitting fee- Expert Committee meeting	0	-
TA- Expert Committee meeting	0	-
Sitting fee- Board of Exam meeting	89,000	0
TA- Board of Exam meeting	32,505	0
Facility management expenses - Evaluation centre	21,26,668	22,91,086
Prior period expenses Ex fin	67,21,866	0
Remuneration for PhD examination	12,724	33,250
Remuneration to Squad/Squad members		12,623
TA to Squad/Squad members		8,715
Exam -Remuneration for scanning answer sheets		6,92,051
TOTAL	31,33,71,479	30,29,95,359

Schedule-20

DEPRECIATION

PARTICULARS	2021-22	2022-23
Depreciation-Buildings- Administrative buildings	1,70,36,766	1,53,33,089
Depreciation-Addition to administrative building	43,11,502	38,81,461
Depreciation-Buildings-Buildings/ Transformer station	1,66,982	1,50,284
Depreciation-Buildings-Buildings /Staff Quarters	4,47,186	4,02,467
Depreciation-Rain water harvesting pond	4,86,919	4,38,227
Depreciation-Roads, Drains and Culverts	72,64,124	65,37,711
Depreciation-Security booth and Compound Wall	2,10,310	1,89,279
Depreciation-Buildings-Centalised Valuation Centre	49,67,826	44,71,043
Depreciation-Borewell	6,512	5,861
Depreciation-Chairs	1,18,928	1,07,035
Depreciation- Racks	1,94,410	1,74,969
Depreciation-Cupboards	50,916	45,825
Depreciation -Furniture & Fittings	25,40,187	25,27,518
Depreciation -Curtains and Carpets	3,396	3,056
Depreciation-Tables	1,31,156	1,18,041
Depreciation-Trolley	15,825	17,969
Depreciation-Furniture & Fittings - Center for Health Policy & Planning,Tvm	8,745	13,233
Depreciation-Furniture & Fittings - Centralised valuation centre	6,10,616	5,49,555
Depreciation -Furniture & fittings - SFRA	58,981	1,11,052
Depreciation-Fax machines	1,627	1,383

Depreciation-Photocopiers	1,17,525	99,896
Depreciation-Other office equipments	1,67,392	1,56,729
Depreciation -Transformer	1,55,195	1,31,916
Depreciation-Generator	43,941	37,350
Depreciation-Pump set	2,435	12,080
Depreciation-Motor Cars	3,30,297	2,80,753
Depreciation-Bus	97,372	82,767
Depreciation-Air conditioners	25,723	37,267
Depreciation-Air conditioning plant	11,76,103	9,99,688
Depreciation-Aerobic composting unit	13,551	11,518
Depreciation-Electrical installations	19,47,989	26,94,686
Electrical installations & equipments - Solar installation	64,486	54,813
Depreciation-Electrical equipments	1,018	865
Depreciation-Motor Bike	2,727	2,318
Depreciation-Delivery van	62,974	53,528
Depreciation-Information Transport System (Network cables)	2,27,363	1,93,258
Depreciation-Fan	9,114	8,485
Depreciation-Air conditioners - Centralised Valuation Camp	4,09,789	3,48,320
Depreciation-D G Set - Centralised Valuation Camp	1,22,128	1,03,809
Depreciation-Computers	16,85,811	16,81,079
Depreciation- Scanners	43,400	26,040
Depreciation-Printers	53,781	10,30,576
Depreciation- Bio metric devices	73,588	77,936
Depreciation-Other accessories	94,038	84,100
Depreciation-UPS	53,823	32,294
Depreciation- CCTV and accessories	17,405	10,443
Depreciation-IT and Communication Installation	13,13,181	7,87,909
Depreciation-Landscape & Garden Account	78,303	78,303
Depreciation-Vehicle Parking Shed	2,21,014	1,32,609
Depreciation-Solar Power Plant	75,22,892	27,77,683
Depreciation -Furniture & fittings - SFHS		5,924
Depreciation -Furniture & fittings - Centre for Studies in Medical Simulation		49,482
Depreciation -Electrical installations & equipments- SFRA		1,38,545
Depreciation -Computer & accessories- SFRA		2,839
Depreciation-Laboratory equipments- SFRA		12,81,248
TOTAL	5,47,67,272	4,85,86,114

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	31845195431	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 31.3.2023 Government has resumed an amount of Rs. 2,73,46,313/- from Plan Scheme TSB Account, and received back Rs.2,23,24,937/-on 01/06/2023 which has been accounted as Grant receivable from Government and balance amount of Rs.50,21,376/- which has been reduced to the said extent from Grant in Aid from Government (Plan). As a result of the resumption the cheques issued for Plan schemes were not honoured and the Plan Scheme TSB Account shows a negative balance of Rs.1,05,93,558/- in the Accounts. During the next financial year those cheques were honoured as major portion of resumed fund received back on 01/06/2023. Similarly, Government has resumed an amount of Rs.35,33,975/- from Treasury Savings Bank Account on 31.03.2023, which has been accounted as Grant receivable from Government as the same has been received back on 04.04.2023.
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.15,77,220/-remaining as on 31-03-2023 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.4,43,73,185/- being the amount deposited with Central Public Works Department for construction of Utility Building in the University campus.
 - Rs.41,00,00,000/-being the amount deposited with Central Public Works Department for construction of Academic Staff College building in the University campus
 - Rs.7,53,94,100/-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.26,67,82,347/-being the amount expended for construction of buildings for School of Fundamental Research in Ayurveda, Thripunithura
 - Rs.4,23,00,000/- being the amount deposited with Kerala Public Works Department for construction of staff quarters .
 - Rs.2,08,28,600/-being the amount deposited with Central Public Works Department for the construction of Rain water harvesting pond.
 - Rs.20,50,00,000/- 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 included in “Advance to Suppliers” in the Current assets schedule.
12. Rs.4,43,75,185/- 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.
13. The hike in Academic and other fee is owing to the affiliation of new colleges, courses and enhancement of seats under various streams and delay in admission process due to the Covid 19 pandemic. There is a hike in Examination fee by virtue of introduction of semester system in Nursing, Pharmacy and other streams and affiliation of new colleges in various streams.

14. 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. 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 during the year 2021-22 from interest earned account to Development and Programme fund account. Similarly, an amount of Rs.5 crore was transferred from Corpus/Capital account in the financial year 2022-23 also and interest accrued Rs.65,57,497/- in respect of equivalent amount of investment in term deposit was transferred during the year 2022-23 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