

# Institute of Human Resources Development

## Balance Sheet as at 31 March 2021

|                                      |       | (Amounts in ₹)                |                                |
|--------------------------------------|-------|-------------------------------|--------------------------------|
| CAS Mavelikkara                      |       | Current Year<br>31 March 2021 | Previous Year<br>31 March 2020 |
| Particulars                          | Notes |                               |                                |
| <b>FUNDS EMPLOYED</b>                |       |                               |                                |
| Unrestricted funds                   | 03    | 1,01,02,129                   | 61,21,411                      |
| General fund                         |       | -                             | -                              |
| Capital fund                         |       | -                             | -                              |
| Restricted funds                     | 04    | -                             | -                              |
| Funds related to capital expenditure | 05    | -                             | -                              |
| Funds related to revenue             |       | -                             | -                              |
| <b>Non-current liabilities</b>       |       |                               |                                |
| Loan from LPVCD                      |       |                               |                                |
| <b>Current liabilities</b>           |       | 47,787                        | 47,787                         |
| Earnest money deposit                | 06    | (32,540)                      | (89,005)                       |
| Payable to university                | 07    | 36,24,873                     | 19,46,808                      |
| Payable to students                  | 08    | 36,476                        | 2,14,119                       |
| Employee benefits payable            | 09    | 1,86,062                      | 3,65,579                       |
| Statutory dues                       | 10    | (4,21,457)                    | (4,21,452)                     |
| Other payables                       |       | 30,70,925                     | 30,70,925                      |
| Other current liabilities            |       |                               |                                |
| <b>TOTAL</b>                         |       | <b>1,66,14,255</b>            | <b>1,12,56,171</b>             |
| <b>ASSETS</b>                        |       |                               |                                |
| <b>Non-current assets</b>            |       |                               |                                |
| Property, plant and equipment        | 11    | 34,18,980                     | 31,43,471                      |
| Intangible assets                    | 12    | -                             | -                              |
| Capital work-in-progress             | 13    | 21,000                        | 21,000                         |
| Loans and advances                   | 14    | 36,66,121                     | 20,98,203                      |
| Deposits                             |       |                               |                                |
| <b>Current assets</b>                | 15    | 15,08,138                     | (7,46,546)                     |
| Inter-branch fund                    |       | -                             | -                              |
| Tax deducted at source               |       | 40,76,124                     | 28,17,641                      |
| Balances with banks                  |       | 40,155                        | 38,665                         |
| Cash in hand                         |       | -                             | -                              |
| Fund in transit                      |       | 38,83,737                     | 38,83,737                      |
| Other current assets                 |       |                               |                                |
| <b>TOTAL</b>                         |       | <b>1,66,14,255</b>            | <b>1,12,56,171</b>             |

The accompanying notes form an integral part of these financial statements

As per our report of even date attached

for J Singh & Associates

Chartered Accountants

FRN. 110266W

Densil Fernando

Partner

M.No. 208859

Thiruvananthapuram

30 March 2022



for Institute of Human Resources Development

Dr. P Suresh Kumar

Director

Thiruvananthapuram

30 March 2022



Institute of Human Resources Development

Statement of Income & Expenditure for the year ended 31 March 2021

|   |         | (Amounts in ₹)     |                    |
|---|---------|--------------------|--------------------|
| CAS Mavelikkara   |         | Current Year       | Previous Year      |
| Particulars   | Note    | 2020-21            | 2019-20            |
| <b>INCOME</b>   |         |                    |                    |
| Fee from students   | 16      | 2,02,46,356        | 2,00,21,415        |
| Administration fee from branches                            | 17      | -                  | -                  |
| Revenue from service contracts                              | 18      | -                  | -                  |
| Income from holding of programme                            | 19      | -                  | -                  |
| Income from sale of magazines, forms and other publications | 20      | 1,000              | -                  |
| Rental income   | 21      | -                  | -                  |
| Income from auction sale                                    |         | 1,441              | 3,065              |
| Interest income   |         | 70,903             | 2,30,230           |
| Donations   |         | -                  | -                  |
| Miscellaneous income  | 22      | 56,871             | 6,891              |
| <b>TOTAL</b>  |         | <b>2,03,76,571</b> | <b>2,02,61,601</b> |
| <b>EXPENDITURE</b>  |         |                    |                    |
| Employee benefit expense                                    | 23      | 1,52,06,701        | 1,83,35,537        |
| Amenities for students                                      | 24      | 24,411             | 30,113             |
| Expense on service contracts                                |         | -                  | -                  |
| Administration fee to head office                           | 17      | -                  | 5,00,000           |
| Affiliation fee   |         | -                  | -                  |
| Repairs and maintenance                                     | 25      | 92,818             | 47,748             |
| General and administrative expense                          | 26      | 4,90,479           | 4,26,433           |
| Depreciation  | 11 & 12 | 5,81,443           | 4,90,999           |
| Interest expense  |         | -                  | -                  |
| Excess (deficiency) of income over expenditure              |         | 39,80,719          | 4,30,771           |
| <b>TOTAL</b>  |         | <b>2,03,76,571</b> | <b>2,02,61,601</b> |
| <b>APPROPRIATIONS</b>                                       |         |                    |                    |
| Appropriation to(from) non-plan non-salary                  |         | -                  | -                  |
| Appropriation to(from) non-plan salary                      |         | -                  | -                  |
| Appropriation to (from) general fund                        |         | 39,80,719          | 4,30,771           |
| <b>TOTAL</b>  |         | <b>39,80,719</b>   | <b>4,30,771</b>    |

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