

Institute of Human Resources Development

Balance Sheet as at 31 March 2023

CAS Mavelikkara

| | | (Amounts in ₹) | |
|--------------------------------------|-------|-------------------------------|--------------------------------|
| | | Current Year 31 March 2023 | Previous Year 31 March 2022 |
| Particulars | Notes | | |
| FUNDS EMPLOYED | | | 83,87,642 |
| Unrestricted funds | 03 | 1,03,08,623 | - |
| General fund | | - | - |
| Capital fund | | - | - |
| Restricted funds | 04 | - | - |
| Funds related to capital expenditure | 05 | - | - |
| Funds related to revenue | | - | - |
| Non-current liabilities | | | |
| Loan from LPVCD | | 47,787 | 47,787 |
| Current liabilities | | | |
| Earnest money deposit | 06 | 1,65,039 | (2,73,945) |
| Payable to university | 07 | 24,62,527 | 45,95,926 |
| Payable to students | 08 | 2,33,110 | 27,818 |
| Employee benefits payable | 09 | 2,85,964 | 2,59,356 |
| Statutory dues | 10 | (4,21,938) | (4,21,457) |
| Other payables | | 30,70,925 | 30,70,925 |
| Other current liabilities | | | |
| TOTAL | | 1,61,52,037 | 1,56,94,052 |
| ASSETS | | | |
| Non-current assets | | | |
| Property, plant and equipment | 11 | 45,40,786 | 44,38,714 |
| Intangible assets | 12 | - | - |
| Capital work-in-progress | | - | - |
| Loans and advances | 13 | (3,000) | 9,000 |
| Deposits | 14 | 41,33,020 | 40,13,435 |
| Current assets | | | |
| Inter-branch fund | 15 | (5,00,739) | (11,54,831) |
| Tax deducted at source | | - | - |
| Balances with banks | | 40,46,685 | 43,92,772 |
| Cash in hand | | 51,800 | 1,11,478 |
| Fund in transit | | - | - |
| Other current assets | | 38,83,485 | 38,83,485 |
| TOTAL | | 1,61,52,037 | 1,56,94,052 |

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

Sd/-

Densil Fernando

Partner

M.No. 208859

Thiruvananthapuram

30 October 2023

for Institute of Human Resources Development

Sd/-

Dr V A Arun Kumar

Director

Thiruvananthapuram

30 October 2023



Statement of Income & Expenditure for the year ended 31 March 2023

| | | (Amounts in ₹) | |
|---|---------|--------------------|--------------------|
| CAS Mavelikkara | | Current Year | Previous Year |
| Particulars | Note | 2022-23 | 2021-22 |
| INCOME | | | |
| Fee from students | 16 | 3,09,58,338 | 2,06,70,517 |
| Administration fee from branches | 17 | - | - |
| Revenue from service contracts | 18 | - | 3,205 |
| Income from holding of programme | 19 | - | - |
| Income from sale of magazines, forms and other publications | 20 | - | - |
| Rental income | 21 | 13,811 | 2,000 |
| Income from auction sale | | 1,98,954 | 4,01,097 |
| Interest income | | - | - |
| Donations | | 92,778 | 4,589 |
| Miscellaneous income | 22 | | |
| TOTAL | | 3,12,63,881 | 2,10,81,408 |
| EXPENDITURE | | | |
| Employee benefit expense | 23 | 2,76,00,595 | 2,15,85,384 |
| Amenities for students | 24 | 3,28,427 | 1,10,610 |
| Expense on service contracts | | - | - |
| Administration fee to head office | 17 | - | - |
| Affiliation fee | | 1,34,753 | 1,00,299 |
| Repairs and maintenance | 25 | 4,92,309 | 2,60,468 |
| General and administrative expense | 26 | 7,86,817 | 7,39,133 |
| Depreciation | 11 & 12 | - | - |
| Interest expense | | 19,20,980 | (17,14,487) |
| Excess (deficiency) of income over expenditure | | | |
| TOTAL | | 3,12,63,881 | 2,10,81,408 |
| APPROPRIATIONS | | | |
| Appropriation to(from) non-plan non-salary | | - | - |
| Appropriation to(from) non-plan salary | | - | - |
| Appropriation to (from) general fund | | 19,20,980 | (17,14,487) |
| TOTAL | | 19,20,980 | (17,14,487) |

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

Sd/-

Densil Fernando

Partner

M.No. 208859

Thiruvananthapuram

30 October 2023

for Institute of Human Resources
Development

Sd/-

Dr V A Arun Kumar

Director

Thiruvananthapuram

30 October 2023

