



# NJ THOMAS & ASSOCIATES

Chartered Accountants

## AUDIT REPORT

We have examined the Balance Sheet of **KAHM UNITY WOMEN'S COLLEGE**, Run by **MUSLIM EDUCATIONAL AND CULTURAL ASSOCIATION**, Narukara Post, Manjeri, Malappuram District, Kerala,, as at **31st March 2022**, and the Income & Expenditure Account for the period ended on that date, which are in agreement with the Books of Accounts maintained by the said Institution.

We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of Audit. In our opinion, proper Books of Accounts have been kept by the above named Institution, so far as appears from our examination of the Books of Accounts, subject to the comments given below:-

- 1) Expenses are supported by either bills or vouchers.
- 2) Receipts are supported by receipt vouchers.

In our opinion and to the best of our information and according to the information given to us, the said accounts give a true and fair view.

- 1) In the case of Balance Sheet, of the state of affairs of the Institution as at **31<sup>st</sup> March, 2022**, and
- 2) In the case of Income & Expenditure Account, its accounting year ended on **31<sup>st</sup> March 2022**.

Date :27-06-2022

Place : Perinthalmanna

UDIN :24209600BKAAWV5913



**CA THOMAS N.J, FCA**  
Chartered Accountant  
Membership No: 209600  
Thanneerpanthal, Pathaikkara  
Perinthalmanna - 679 322



**PRINCIPAL**  
**Korambayil Ahamed Haj**  
**Memorial Unity Women's**  
**College, Manjeri**

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KAHM UNITY WOMEN'S COLLEGE, RUN BY : MUSLIM EDUCATIONAL & CULTURAL ASSOCIATION (M.E.C.A) NARUKARA MANJERI 676122			
INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31 ST MARCH 2022.			
EXPENDITURE	TOTAL	INCOME	TOTAL
Affiliation	16,545.00	Examination receipts	1,16,501.00
Association	4,000.00	Lab Income	75,450.00
Bus Expenses	19,63,414.00	Bus Receipts	22,46,085.00
Bank Charge	70.00	Donation Received	35,000.00
Calendar	54,950.00	Library Income	1,02,513.00
Competition	17,650.00	Development Fund	11,52,000.00
Development	1,94,000.00	Interest received	67,650.00
Electricity charges	2,92,135.00	Miscellaneous Income	1,30,472.00
Examination expenses	1,15,897.00	Salary re-fund	4,50,436.00
Internet expenses	79,768.00	Student Aided Fund	9,025.00
Hostel Dues	9,74,586.00	Hostel Dues	6,77,115.00
Hostel Establishment Expenses	1,25,077.00	Hostel Establishment Fee	3,15,740.00
Lab Expenses	1,65,899.00	Union receipt	2,88,000.00
Library Expenses	1,41,947.00	NSS	1,25,526.00
Land Tax	5,828.00	Management Contribution	1,24,967.00
Salary & allowances (Self finance)	32,52,787.00	UCCA	15,000.00
Salary & allowances (Aided)	6,02,47,962.00	Internet Income	37,200.00
Seminar	28,810.00	Calendar	83,000.00
Magazine	12,060.00	Self Financing	3,19,820.00
Contingent	6,000.00	Govt. scholar ship	71,80,082.00
Govt. scholar ship	71,80,082.00	Managemnt contribution	12,00,000.00
Miscellaneous	11,14,804.00	Donation by Philanthropist	2,12,600.00
Managent freeship & online lerring support	1,50,000.00	Govt. Salary	6,02,47,962.00
Fiancial support to faculty members	2,30,000.00	Un-aided College fee	33,14,750.00
NSS	55,526.00		
Sports Expenses	36,370.00		
Stationary	35,732.00		
Telephone charges	20,188.00		
WHD	1,245.00		
Union	48,500.00		
Website Renewal	5,000.00		
Webinar	26,000.00		
Interview Expenses	1,71,138.00		
IQAC	52,257.00		
Postage	15,350.00		
TA	40,930.00		
Depreciation	16,49,944.00		
Surplus/ Deficit	(5,557.00)		
	<b>7,85,26,894.00</b>		<b>7,85,26,894.00</b>

Date :27-06-2022

Place : Perinthalmanna

UDIN :24209600BKAADV5913



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**NARUKARA MANJERI 676122**

**BALANCE SHEET AS ON 31 ST MARCH 2022**

<b>LIABILITIES</b>	<b>SCHEDULE</b>	<b>TOTAL</b>
<b>CAPITAL FUND</b>	-1-	2,48,84,478.48
<b>SPECIAL FUND</b>	-2-	93,12,346.13
<b>SUBSIDY RECEIVED</b>	-3-	14,632.00
<b>CURRENT LIABILITIES</b>	-4	4,62,000.00
	<b>TOTAL</b>	<b>3,46,73,456.61</b>
<b>ASSETS</b>		
<b>FIXED ASSETS</b>	-5-	3,02,25,867.87
<b>ADVANCE &amp; DEPOSITS</b>	-6-	82,551.00
<b>CURRENT ASSETS</b>	-7-	43,65,037.74
	<b>TOTAL</b>	<b>3,46,73,456.61</b>

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**SCHEDULE TO BALANCE SHEET 2022.**

<b>PARTICULARS</b>		<b>Total</b>
<b>SCH -1- TRUST FUND</b>		
Opening Balance		2,30,97,666.48
Add Management contribution		20,00,000.00
Add/ Less:- Surplus/Deficit		(5,557.00)
		2,50,92,109.48
Less: Rusa fund refund		2,07,631.00
		<b>2,48,84,478.48</b>
<b>SCH-2- SPECIAL FUND</b>		
Students Welfare Fund		9,03,825.24
P T A Fund		43,58,648.13
Infrastructure Fund		46,56,746.00
B.com Computer Application Fund		1,48,813.00
Fund from self finance (MECA)		1,00,000.00
Industrial chemistry fund		48,139.00
		<b>93,12,346.13</b>
<b>SCH-3- SUBSIDY RECEIVED</b>		
Subsidy received		<b>14,632.00</b>
<b>SCH-4- CURRENT LIABILITIES</b>		
Hostel advance (OP)		8,000.00
Hostel Caution Deposit		4,54,000.00
		<b>4,62,000.00</b>
<b>SCHEDULE -5- FIXED ASSETS</b>		
As per List Attached:-		<b>3,02,25,867.87</b>
<b>SCH-6- ADVANCE AND DEPOSITS</b>		
Telephone Deposits		2,000.00
Gas Deposits		9,750.00
Electricity Deposits		2,750.00
Fees Advance		51.00
Hostel mess advance		8,000.00
Advance chemistry department		60,000.00
		<b>82,551.00</b>
<b>SCHEDULE -7- CURRENT ASSETS</b>		
Cash at Bank		41,52,912.72
Cash in hand		<b>2,12,125.02</b>
		<b>43,65,037.74</b>



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**LIST OF FIXED ASSETS [2021-2022]**

Particulars	W.D.V as on 01.04.2021	Upto Sep 30th	Aftr Sep,30th	TOTAL	Rate	Depreciation	W.D.V as on 31.03.2022
Land	24,000.00			24,000.00	0%	-	24,000.00
Rainwater Pit	3,89,464.00			3,89,464.00	0%	-	3,89,464.00
Rubber Plantation	6,73,005.00			6,73,005.00	0%	-	6,73,005.00
Library	5,791.32			5,791.32	40%	2,317.00	3,474.32
Building	2,19,33,230.00		46,12,852.74	2,65,46,082.74	5%	12,11,983.00	2,53,34,099.74
Lab equipments	9,97,678.07			9,97,678.07	10%	99,768.00	8,97,910.07
Utensils	1,007.51			1,007.51	15%	151.00	856.51
CCTV	41,412.00			41,412.00	15%	3,106.00	38,306.00
Xerox Machine	1,05,242.00			1,05,242.00	15%	7,893.00	97,349.00
Computer	12,806.53			12,806.53	40%	5,123.00	7,683.53
Bike	2,747.00			2,747.00	15%	412.00	2,335.00
Speeker	1,841.00			1,841.00	15%	276.00	1,565.00
Battery	6,910.00			6,910.00	15%	1,037.00	5,873.00
Cell Phone	200.00			200.00	15%	30.00	170.00
Maruthi Eco	56,862.00			56,862.00	15%	8,529.00	48,333.00
Website	6,001.00			6,001.00	40%	2,400.00	3,601.00
Plumbing & sanitary	6,004.67			6,004.67	10%	600.00	5,404.67
Furniture & fittings	18,65,023.76	4,200.00	5,16,250.00	23,85,473.76	10%	2,12,735.00	21,72,738.76
Zoom Application	46,404.00	1,500.00	5,690.00	53,594.00	40%	20,300.00	33,294.00
Electrical Fittings	25,589.33			25,589.33	10%	2,559.00	23,030.33
Well	93,894.56			93,894.56	5%	4,695.00	89,199.56
Bus	30,939.38			30,939.38	15%	4,641.00	26,298.38
Bus KL10 AL.2367	3,51,364.00			3,51,364.00	15%	52,705.00	2,98,659.00
Quais jeep KL 53A	57,902.00			57,902.00	15%	8,684.00	49,218.00
<b>TOTAL</b>	<b>2,67,35,319.13</b>	<b>5,700.00</b>	<b>51,34,792.74</b>	<b>3,18,75,811.87</b>		<b>16,49,944.00</b>	<b>3,02,25,867.87</b>



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