



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 2023**, 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 **31st March, 2023**, and
- 2) In the case of Income & Expenditure Account, its accounting year ended on **31st March 2023**.

Date : 26-06-2023
Place : Perinthalmanna
UDIN : 24209600BKAAWW2525



PRINCIPAL
Korambayil Ahamed Hajj
Memorial Unity Women's
College, Manjeri



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

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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 2023.			
EXPENDITURE	TOTAL	INCOME	TOTAL
Agriculture expenses	5,58,354.00	Agriculture	10,19,871.00
ASAP	924.00	Application	1,29,750.00
Audit Fee	60,000.00	Bus Income	61,43,130.00
Association Expenses	1,000.00	Un-aided College fee	43,59,970.00
B.ED	33,635.00	CGC	36,500.00
Bank Charge	239.00	Credit Society	3,31,050.00
Bus	26,30,842.00	Development Income	11,70,000.00
Bus Insurance	3,52,556.00	Donation	41,47,500.00
Campus Cleaning	1,77,640.00	Examination Income	3,582.00
Celebration Expenses	9,045.00	Hostel Income	27,82,566.00
CGC	46,328.00	Interest	86,292.00
Club	25,494.00	Internet	33,850.00
Coolie	9,86,804.00	LAB Income	84,900.00
Community Expenses	4,578.00	Library Income	1,03,629.00
Competition	9,250.00	SAF	8,575.00
Credit Society	3,31,050.00	Salary Refund	3,52,368.00
Donation	1,20,000.00	UCCA	20,000.00
Development Expense	1,88,000.00	Union	3,10,500.00
Electricity	6,07,895.00	Govt. Salary	8,64,97,479.00
Examination Expenses	3,670.00	Miscellaneous	53,021.93
Fine Arts Expenses	645.00	Rent	35,500.00
Fire & Safety	9,500.00	Management contribution	10,85,744.00
Honorarium to Manager	1,40,000.00	Donation by Philanthrofit	75,500.00
Hostel	83,910.00	Govt. scholarships	60,85,730.00
Hostel Electricity	84,396.00		
Hostel Mess	14,55,500.00		
Internet	88,424.00		
Interview	50,000.00		
IQAC	87,638.00		
Land Tax	98,450.00		
Legal Charge	10,000.00		
LAB Expenses	1,89,080.00		
Library Expenses	54,290.00		
Govt. scholarships	60,85,730.00		

Magazine & Periodicals	18,000.00		
Miscellaneous	4,12,224.60		
Napkin Destroyer	14,375.00		
NAAC	1,500.00		
News Letter	5,960.00		
NCC	44,538.00		
NSS	53,619.00		
Office Expenses	63,330.00		
Postage Expenses	3,000.00		
Repaire & Maintenance	13,72,825.00		
Railware	63,278.00		
Research Expenses	20,910.00		
RUSA	4,000.00		
Salary & allowances (Self finance)	46,75,473.00		
Salary & allowances (Aided)	8,64,97,479.00		
Seminar	2,25,579.00		
Sports	84,451.00		
Stationary Expenses	16,836.00		
Travelling Allowneces	43,072.00		
Telephone Expenses	18,777.00		
Floor maintenance	21,72,829.00		
UCAA	500.00		
Union Expenses	2,93,260.00		
Webinar	5,000.00		
Website	5,000.00		
Management Freeship & Experiencial earing	85,000.00		
Women Cell	12,330.00		
Work Shop Expenses	9,378.00		
Fiencial support to facculity members	2,20,000.00		
Depreciation	29,39,327.00		
Surplus/ Deficit	9,90,290.33		
	11,49,57,007.93		11,49,57,007.93

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Date :26-06-2023
Place : Perinthalmanna
UDIN :24209600BKAAWW2525

KAHM UNITY WOMEN'S COLLEGE ,
RUN BY : MUSLIM EDUCATIONAL & CULTURAL ASSOCIATION (M.E.C.A)
NARUKARA, MANJERI 676122

BALANCE SHEET AS ON 31 ST MARCH 2023.

LIABILITIES	SCHEDULE	TOTAL
CAPITAL FUND	-1-	2,66,74,768.81
SPECIAL FUND	-2-	93,34,456.13
SUBSIDY RECEIVED	-3-	14,632.00
CURRENT LIABILITIES	-4	5,51,000.00
	TOTAL	3,65,74,856.94
ASSETS		
FIXED ASSETS	-5-	3,21,77,914.87
ADVANCE & DEPOSITS	-6-	5,17,551.00
CURRENT ASSETS	-7-	38,79,391.07
	TOTAL	3,65,74,856.94

Date :26-06-2023
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UDIN :24209600BKAAWW/2525



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**KAHM UNITY WOMEN'S COLLEGE,
RUN BY : MUSLIM EDUCATIONAL & CULTURAL ASSOCIATION (M. E.C.A)
NARUKARA, MANJERI - 676122**

LIST OF FIXED ASSETS [2022-2023]

Particulars	W.D.V as on 01.04.2022	Upto Sep 30th	Aft Sep,30th	TOTAL	Rate	Depreciation	W.D.V as on 31.03.2023
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	3,474.32	14,190.00	32,718.00	50,382.32	40%	13,609.00	36,773.32
Building	2,53,34,099.74	-	1,46,300.00	2,54,80,399.74	5%	12,70,362.00	2,42,10,037.74
Lab Equipments	8,97,910.07	34,123.00	-	9,32,033.07	10%	93,203.00	8,38,830.07
Utensils	856.51			856.51	15%	128.00	728.51
Plumbing & Sanitary	5,404.67			5,404.67	10%	540.00	4,864.67
Furniture & Fittings	21,72,738.76	59,000.00	2,63,975.00	24,95,713.76	10%	2,36,373.00	22,59,340.76
Electrical Fittings	23,030.33			23,030.33	10%	2,303.00	20,727.33
Well	89,199.56			89,199.56	5%	4,460.00	84,739.56
Bus	26,298.38	-	39,785.00	66,083.38	15%	6,929.00	59,154.38
Bike	2,335.00	-	-	2,335.00	15%	350.00	1,985.00
Bus KL10 AL.2367	2,98,659.00	21,500.00	93,300.00	4,13,459.00	15%	55,021.00	3,58,438.00
Battery	5,873.00	-	-	5,873.00	15%	881.00	4,992.00
Qualis Jeep KL 53A	49,218.00			49,218.00	15%	7,383.00	41,835.00
Computer	7,683.53	25,58,398.00	2,38,500.00	28,04,581.53	40%	10,74,133.00	17,30,448.53
Canon Printer	-	-	21,000.00	21,000.00	15%	1,575.00	19,425.00
CCTV Server System	38,306.00	-	53,000.00	91,306.00	15%	9,721.00	81,585.00
Xerox Machine	97,349.00	30,200.00	34,500.00	1,62,049.00	15%	21,720.00	1,40,329.00
Intercome System	-	-	45,275.00	45,275.00	15%	3,396.00	41,879.00
Cell phone	170.00	-	-	170.00	15%	26.00	144.00
Speaker	1,565.00	-	-	1,565.00	15%	235.00	1,330.00
Stabilizer	-	7,000.00	19,850.00	26,850.00	15%	2,539.00	24,311.00
Maruti Eco	48,333.00	-	-	48,333.00	15%	7,250.00	41,083.00
SHARP 5051 Canon Printer	-	2,80,000.00	-	2,80,000.00	15%	42,000.00	2,38,000.00
Stitching Machine	-	37,800.00	-	37,800.00	10%	3,780.00	34,020.00
White Board	-	10,710.00	-	10,710.00	10%	1,071.00	9,639.00
Water Purifier	-	-	14,000.00	14,000.00	15%	1,050.00	12,950.00
Website	3,601.00	-	-	3,601.00	40%	1,440.00	2,161.00
Website	-	-	36,250.00	36,250.00	25%	4,531.00	31,719.00
Zoom Application	33,294.00	-	-	33,294.00	40%	13,318.00	19,976.00
Bus KL 21 F 0159	-	-	8,00,000.00	8,00,000.00	15%	60,000.00	7,40,000.00
TOTAL	3,02,25,867.87	30,52,921.00	18,38,453.00	3,51,17,241.87		29,39,327.00	3,21,77,914.87



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SCHEDULE TO BALANCE SHEET 2023.

PARTICULARS		Total
SCH -1- TRUST FUND		
Opening Balance		2,48,84,478.48
Add: Donation By Bus		8,00,000.00
Add/ Less:- Surplus/Deficit		9,90,290.33
		2,66,74,768.81
SCH-2- SPECIAL FUND		
Students Welfare Fund		9,92,860.24
P T A Fund		43,80,758.13
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
		93,34,456.13
SCH-3- SUBSIDY RECEIVED		
Subsidy received		14,632.00
SCH-4- CURRENT LIABILITIES		
Hostel advance (OP)		8,000.00
Hostel Caution Deposit	6,10,000.00	
Add: Received during the Year	3,10,000.00	
	9,20,000.00	
Less: Refund during the year	3,77,000.00	5,43,000.00
		5,51,000.00
SCHEDULE -5- FIXED ASSETS		
As per List Attached:-		3,21,77,914.87
SCH-6- ADVANCE AND DEPOSITS		
Telephone Deposits - OP		2,000.00
Gas Deposits - OP		9,750.00
Electricity Deposits - OP		2,750.00
Fees Advance - OP		51.00
Hostel mess advance-OP		8,000.00
Salary Advance Advance		4,95,000.00
		5,17,551.00
SCHEDULE -7- CURRENT ASSETS		
Cash at Bank		27,89,694.05
Cash in hand		10,89,697.02
		38,79,391.07



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