



# 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 2024**, 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, 2024**, and
- 2) In the case of Income & Expenditure Account, its accounting year ended on **31<sup>st</sup> March 2024**.

Date :14-10-2024

Place : Perinthalmanna

UDIN : 24209600BKAAXW2031



**CA THOMAS. N.J, FCA**  
Chartered Accountant  
Membership No:209600  
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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 2024.			
EXPENDITURE	TOTAL	INCOME	TOTAL
Agriculture	650.00	Agriculture	72,491.00
ASAP	1,206.00	Bus Income	76,95,139.00
Audit Fee	44,000.00	Tuition fee (Un-aided College)	1,23,83,810.00
Association Expenses	7,000.00	Bank Interest	58,897.00
Advertisement	3,00,700.00	Calendar receipt	13,790.00
Affiliation exp.	20,885.00	College Development fund	22,38,840.00
B.ED	9,500.00	Old Students Association	3,700.00
Bank Charge	679.95	NCC	29,019.00
Bus	35,66,891.00	Examination fee	5,91,825.00
Bus Insurance	2,62,125.00	Hostel Establishment	28,50,542.00
Building tax	33,877.00	Internet	51,900.00
Borewell expenses	81,625.00	SAF	12,975.00
Campus Cleaning	99,965.00	Salary Refund	1,16,000.00
Celebration Expenses	3,668.00	UCCA	20,000.00
CGC	4,670.00	Union	53,000.00
Coolie	1,17,647.00	Miscellaneousue	2,49,654.00
Community outreach exp.Expenses	2,975.00	Rent	31,500.00
Accademic support	65,420.00	Women Cell	10,000.00
Calender exp	20,570.00	Medical Inspection	11,520.00
Electricity	2,31,564.00	Registration fee	20,100.00
Examination Expenses	6,04,795.00	NSS	40,000.00
Hostel Electricity	1,72,863.00	Special fee & Fine	6,68,910.00
Club exp.	23,813.00	Magazine receipt	39,920.00
Hostel Mess	14,62,321.00	Tender EMD Refund	24,500.00
Internet	99,312.00	Stationery income	29,794.00
Inauguration exp.	1,39,285.00	Women Study	22,420.00
Interview	85,385.00	Uniform	17,12,700.00
IQAC	54,893.00	Govt. scholarship	38,49,520.00
ISBN Exp	10,536.00	Donation by Philanthofist	15,500.00
Land Tax	39,904.00	Govt. Salary grant	6,71,13,644.00
Legal Charge	2,11,460.00		
LAB Expenses	1,85,954.00		
Library Expenses	65,458.00		

Magazine & Periodicals	13,655.00		
Miscellaneous	9,07,463.08		
Music exp.	24,040.00		
Management freeship	30,100.00		
Freeship for experiancai earing	85,182.00		
Fiancial support to faculty members	2,25,000.00		
NCC	12,460.00		
NSS	940.00		
Govt. scholarship	38,49,520.00		
Postage Expenses	4,000.00		
Premarital Account	2,500.00		
Permit renewal charge	1,71,000.00		
Repaire & Maintenance	29,66,372.00		
Research Expenses	3,955.00		
Refreshment exp	1,00,207.00		
RUSA	11,689.00		
Salary & allowances (Self finance)	70,79,621.00		
Salary & allowances (Aided)	6,71,13,644.00		
Seminar	63,600.00		
Sports	38,829.00		
Stationary Expenses	1,00,246.00		
Special fee	4,07,750.00		
Travelling Allowneces	44,285.00		
Telephone Expenses	17,355.00		
Tender exp.	13,986.00		
Union Expenses	1,80,938.00		
Uniform exp.	14,22,063.00		
Webinar	2,000.00		
Newsletter	14,900.00		
Financial account	2,280.00		
Math lab	32,842.00		
Career programme	2,000.00		
Work Shop Expenses	13,400.00		
Depreciation	33,90,107.00		
Surplus/ Deficit	36,52,083.97		
	10,00,31,610.00		10,00,31,610.00

Date :14-10-2024  
Place : Perinthalmanna  
UDIN :24209600BKAAX2031



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Korambayil Ahamed Haji  
Memorial Unity Women's  
College, Manjeri



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**RUN BY : MUSLIM EDUCATIONAL & CULTURAL ASSOCIATION ( M. E.C.A )**  
**NARUKARA, MANJERI - 676122**

**LIST OF FIXED ASSETS [2023-2024]**

Particulars	W.D.V as on 01.04.2023	Upto Sep 30th	Aftr Sep,30th	Sale	TOTAL	Rate	Depreciation	W.D.V as on 31.03.2024
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	36,773.32		1,35,981.00		1,72,754.32	40%	41,906.00	1,30,848.32
Building	2,42,10,037.74		1,01,99,994.00		3,44,10,031.74	5%	14,65,502.00	3,29,44,529.74
Lab Equipments	8,38,830.07	69,200.00			9,08,030.07	10%	90,803.00	8,17,227.07
Utensils	728.51	29,827.00	7,770.00		38,325.51	15%	5,166.00	33,159.51
Plumbing & Sanitary	4,864.67				4,864.67	10%	486.00	4,378.67
Furniture & Fittings	22,59,340.76	73,725.00	3,93,230.00		27,26,295.76	10%	2,52,968.00	24,73,327.76
Electrical Fittings	20,727.33	10,046.00	1,38,474.00		1,69,247.33	10%	10,001.00	1,59,246.33
Well	84,739.56				84,739.56	5%	4,237.00	80,502.56
Bus	59,154.38		72,900.00		59,154.38	15%	8,873.00	50,281.38
Bus KL10 AL.2367	3,58,438.00				3,58,438.00	15%	53,765.70	3,04,672.30
Qualis Jeep KL 53A	41,835.00				41,835.00	15%	6,275.25	35,559.75
Computer	17,30,448.53		7,36,426.00	41,835.00	24,66,874.53	40%	8,39,465.00	16,27,409.53
Solar		2,08,125.00			2,08,125.00	15%	31,219.00	1,76,906.00
Maruthi Eco	41,083.00				41,083.00	15%	6,162.00	34,921.00
Scanner		20,200.00			20,200.00	15%	3,030.00	17,170.00
LED Tv		7,80,000.00			7,80,000.00	15%	1,17,000.00	6,63,000.00
Camera			1,19,400.00		1,19,400.00	15%	8,955.00	1,10,445.00
Tab		28,000.00			28,000.00	15%	4,200.00	23,800.00
Bus KL 05W-3764			13,90,000.00		13,90,000.00	15%	1,04,250.00	12,85,750.00
Bus KL 21G-8816			6,30,000.00		6,30,000.00	15%	47,250.00	5,82,750.00
Bolero KL 03Y -2096		4,51,835.00			4,51,835.00	15%	67,775.00	3,84,060.00
Canon Printer	19,425.00				19,425.00	15%	2,914.00	16,511.00
Cell phone	144.00				144.00	15%	22.00	122.00
Battery	4,992.00				4,992.00	15%	749.00	4,243.00
Bike	1,985.00				1,985.00	15%	298.00	1,687.00
Speeker	1,330.00				1,330.00	15%	200.00	1,130.00
CCTV Server System	81,585.00				81,585.00	15%	12,238.00	69,347.00
Xerox machine	1,40,329.00				1,40,329.00	15%	21,049.00	1,19,280.00
zoom application	19,976.00				19,976.00	40%	7,990.00	11,986.00
Water purifier	12,950.00				12,950.00	15%	1,943.00	11,007.00
Intercome System	41,879.00				41,879.00	15%	6,282.00	35,597.00
Stabilizer	24,311.00				24,311.00	15%	3,647.00	20,664.00
SHARP 5051 Canon Printer	2,38,000.00				2,38,000.00	15%	35,700.00	2,02,300.00
Stitching Machine	34,020.00				34,020.00	10%	3,402.00	30,618.00
White Board	9,639.00				9,639.00	10%	964.00	8,675.00
Website	2,161.00				2,161.00	25%	540.00	1,621.00
Website	31,719.00				31,719.00	40%	12,688.00	19,031.00
Bus KL 21 F 0159	7,40,000.00				7,40,000.00	15%	1,11,000.00	6,29,000.00
<b>TOTAL</b>	<b>3,21,77,914.87</b>	<b>16,70,958.00</b>	<b>1,38,24,175.00</b>	<b>41,835.00</b>	<b>4,76,31,212.87</b>		<b>33,90,107.00</b>	<b>4,42,41,105.87</b>



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**SCHEDULE TO BALANCE SHEET 2024.**

<b>PARTICULARS</b>		<b>Total</b>
<b>SCH -1- TRUST FUND</b>		
Opening Balance		2,66,74,768.81
Add Rusa fund	50,00,000.00	
Less refund	7,52,418.34	42,47,581.66
Add Management contribution		47,00,000.00
Add Self Finance fund		14,76,033.00
Add/ Less:- Surplus/Deficit		52,82,666.97
		<b>4,23,81,050.44</b>
<b>SCH-2- SPECIAL FUND</b>		
Students Welfare Fund		9,90,852.24
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>59,44,550.24</b>
<b>SCH-3- SUBSIDY RECEIVED</b>		
Subsidy received		<b>14,632.00</b>
<b>SCH-4- CURRENT LIABILITIES</b>		
Hostel advance (OP)		7,91,000.00
Others		-
		<b>7,91,000.00</b>
<b>SCHEDULE -5- FIXED ASSETS</b>		
As per List Attached:-		<b>4,42,41,105.87</b>
<b>SCH-6- ADVANCE AND DEPOSITS</b>		
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
Less : Refund During the year		8,47,940.00
Advance (Chemistry Department)		10,000.00
		<b>8,80,491.00</b>
<b>SCHEDULE -7- CURRENT ASSETS</b>		
Cash at Bank		39,99,775.38
Cash in hand		9,860.43
		<b>40,09,635.81</b>



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BALANCE SHEET AS ON 31 ST MARCH 2024.		
LIABILITIES	SCHEDULE	TOTAL
CAPITAL FUND	-1-	4,23,81,050.44
SPECIAL FUND	-2-	59,44,550.24
SUBSIDY RECEIVED	-3-	14,632.00
CURRENT LIABILITIES	-4	7,91,000.00
	TOTAL	4,91,31,232.68
ASSETS		
FIXED ASSETS	-5-	4,42,41,105.87
ADVANCE & DEPOSITS	-6-	8,80,491.00
CURRENT ASSETS	-7-	40,09,635.81
	TOTAL	4,91,31,232.68

Date :14-10-2024

Place : Perinthalmanna

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