

Institute of Human Resources Development

Balance Sheet as at 31 March 2020

| CE Karunagappally | | (Amounts in ₹) | |
|--------------------------------------|-------|-------------------------------|--------------------------------|
| Particulars | Notes | Current Year 31 March 2020 | Previous Year 31 March 2019 |
| FUNDS EMPLOYED | | | |
| Unrestricted funds | | | |
| General fund | 03 | (18,06,81,503) | (13,01,31,911) |
| Capital fund | | - | - |
| Restricted funds | | | |
| Funds related to capital expenditure | 04 | - | - |
| Funds related to revenue | 05 | - | - |
| Non-current liabilities | | | |
| Loan from LPVCD | | - | - |
| Current liabilities | | | |
| Earnest money deposit | | 1,86,495 | 1,86,495 |
| Payable to university | 06 | 4,67,275 | 3,73,485 |
| Payable to students | 07 | 75,23,542 | 84,98,197 |
| Employee benefits payable | 08 | 3,62,454 | 8,12,835 |
| Statutory dues | 09 | 5,24,686 | 4,48,815 |
| Other payables | 10 | 82,988 | 1,56,357 |
| Other current liabilities | | 80,38,861 | 80,38,861 |
| TOTAL | | (16,34,95,202) | (11,16,16,866) |
| ASSETS | | | |
| Non-current assets | | | |
| Property, plant and equipment | 11 | 5,49,45,102 | 5,55,32,590 |
| Intangible assets | 12 | - | - |
| Capital work-in-progress | | 1,32,66,000 | 62,58,000 |
| Loans and advances | 13 | (24,964) | (30,964) |
| Deposits | 14 | 10,01,596 | 10,01,596 |
| Current assets | | | |
| Inter-branch fund | 15 | (25,17,91,230) | (19,20,60,420) |
| Tax deducted at source | | - | - |
| Balances with banks | | 14,66,766 | 40,801 |
| Cash in hand | | 517 | 520 |
| Fund in transit | | - | - |
| Other current assets | | 1,76,41,011 | 1,76,41,011 |
| TOTAL | | (16,34,95,202) | (11,16,16,866) |

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

Dennis Fernando

Partner

M.No. 208859

Thiruvananthapuram

31 March 2021



for Institute of Human Resources Development

Dr. P Suresh Kumar

Director

Director
Institute of Human Resources Development
Thiruvananthapuram - 14

Thiruvananthapuram

31 March 2021

Institute of Human Resources Development

Statement of Income & Expenditure for the year ended 31 March 2020

CE Karunagappally

(Amounts in ₹)

| Particulars | Note | Current Year 2019-20 | Previous Year 2018-19 |
|-------------------------------------------------------------|---------|-------------------------|--------------------------|
| INCOME | | | |
| Fee from students | 16 | 1,35,47,355 | 1,58,03,889 |
| 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 | - | 1,800 |
| Rental income | 21 | 60,000 | 60,000 |
| Income from auction sale | | 3,593 | 2,274 |
| Interest income | | 39,554 | 1,18,221 |
| Donations | | - | - |
| Miscellaneous income | 22 | 3,88,512 | 23,554 |
| TOTAL | | 1,40,39,014 | 1,60,09,738 |
| EXPENDITURE | | | |
| Employee benefit expense | 23 | 5,98,84,594 | 5,00,52,843 |
| Amenities for students | 24 | 78,153 | - |
| Expense on service contracts | | - | - |
| Administration fee to head office | 17 | - | 10,00,000 |
| Affiliation fee | | - | - |
| Repairs and maintenance | 25 | 95,417 | 6,02,993 |
| General and administrative expense | 26 | 12,57,564 | 12,62,647 |
| Depreciation | 11 & 12 | 32,72,878 | 34,41,464 |
| Interest expense | | - | - |
| Excess (deficiency) of income over expenditure | | (5,05,49,592) | (4,03,50,209) |
| TOTAL | | 1,40,39,014 | 1,60,09,738 |
| APPROPRIATIONS | | | |
| Appropriation to(from) non-plan non-salary | | - | - |
| Appropriation to(from) non-plan salary | | - | - |
| Appropriation to (from) general fund | | (5,05,49,592) | (4,03,50,209) |
| TOTAL | | (5,05,49,592) | (4,03,50,209) |

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
31 March 2021



for Institute of Human Resources
Development

Dr. P Suresh Kumar
Director
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31 March 2021