



**MAR ATHANASIOS COLLEGE FOR ADVANCED STUDIES TIRUVALLA  
(MACFAST)**

**MACFAST**<sup>TM</sup>  
Igniting wisdom since 2001

**Details of Financial support Provided for Staff attending FDP,  
Seminar and Workshop**

Year	Number of teachers availed	Amount
2016-2017	42	165222
2017-2018	36	124137
2018-2019	49	209449
2019-2020	24	124600
2020-2021	4	13975



Fr. Dr. CHERIAN J KOTTAYIL  
PRINCIPAL  
Mar Athanasios College For Advanced Studies  
Tiruvalla- 689101, Kerala

**MAR ATHANASIOS COLLEGE FOR ADVANCED STUDIES, TIRUVALLA**  
**Schedules to Balance Sheet as on 31st March, 2017**

**Schedule 1**

**Capital Fund**

Opening Balance  
 Add: Excess of Income over Expenditure

128,331,062.55  
 5,082,371.04  
133,413,433.59

**Schedule 2**

**Long Term Liabilities**

**Loans:**

**(a) Scheduled Banks**

SIB OD A/c	2,369,915.00		
Bus loan with Federal Bank	1,116,059.00		
Car loan with Federal Bank	518,329.00		
Car loan with Federal Bank (Etios)	417,681.00		
Car loan with SIB	106,675.00		
Loan with SIB 1155	862,552.00		
Solar Loan with SBT	116,196.45		
Term Loan with Federal Bank	530,818.00		
Short Term Loan with SBT	<u>3,049,864.00</u>	9,088,089.45	

**(b) Interest Free Loans**

Loan from Radio Macfast	9,857.00		
Loan from Boys Hostel	1,400,844.00		
Loan from Hostel	4,770,660.00		
Others (Annexure 1)	<u>5,690,000.00</u>	11,871,361.00	
			<u>20,959,450.45</u>

**Schedule 3**

**Funds & Deposits**

**1. Funds**

**A. Alumni Fund**

Opening Balance	352,200.00		
Add: Alumni receipts	<u>54,500.00</u>	406,700.00	

**B. PTA Fund**

Opening Balance	137,400.00		
Addition during the year	<u>21,200.00</u>	158,600.00	565,300.00

**2. Deposits & Advances**

**A. Caution Deposits**

Opening Balance	1,641,219.00		
Add: Receipts during the year	<u>763,500.00</u>		
	2,404,719.00		
Less: Refund during the year	<u>252,500.00</u>	2,152,219.00	

**B. Canteen Security Deposit**

10,000.00

**C. Deposit - Attendance Shortage**

12,000.00

**C. Book Bank**

Opening Balance	384,076.00		
Add: Receipts during the year	<u>197,000.00</u>		
	581,076.00		
Less: Refund during the year	<u>80,500.00</u>	500,576.00	

**D. Advances:**

Bioscience	150,000.00		
MCA	130,200.00		
MBA	487,000.00		
Catholic Diocese of Tiruvalla	6,094,026.00		
Corporate Educational Agency	<u>5,037,828.10</u>	14,573,849.10	
			<u>15,139,149.10</u>

**Schedule 4**

**Current Liabilities**

**(A) Sundry Creditors (Annexure 2)**

Against Capital Goods	3,220,917.00
Trade Creditors	1,261,745.00

Other Creditors	14,176.00	4,496,838.00
(B) Payables:	141,440.00	
Electricity charges	10,612.00	
Telephone charges	60,236.00	
TDS	178,601.00	
EPF	32,400.00	
ESI	1,616,037.00	
Salary	31,185.00	
Security Service Charge	60,303.00	2,130,814.00
UNI: Exam Duty Allowance		
(C) Others:	6,597,165.00	
Fee received in advance	9,794.00	
Kerala Workers Welfare Fund	5,200.00	6,612,159.00
SC/ST Stipend Payable		<u>13,239,811.00</u>

**Schedule 6**

**Deposits, Loans & Advances**

(a) Deposits:	7,568,043.42	
Fixed Deposit with AICTE (MCA-4343)	635,785.61	8,203,829.03
Add: Interest accrued on FD during the year	6,728,067.79	
Fixed Deposit with AICTE (MBA-4875)	536,893.32	7,264,961.11
Add: Interest accrued on FD during the year	645,776.98	
Fixed Deposit with MG University	60,445.07	706,222.05
Add: Interest accrued on FD during the year	231,775.00	
Fixed Deposit with FB	17,888.00	249,663.00
Add: Interest accrued on FD during the year		327,088.00
Deposit with KSEB		20,500.00
Telephone Deposit		325,000.00
Electricity Deposit		24,150.00
Deposit with Mathews gas service		3,000.00
Deposit with Vadakkethil gas service		5,030,340.00
KSEB Arrears		30,000.00
Madyasthan Readers club		22,184,753.19
(b) Loans:	56,669.00	
University Exam Duty Advance	119,400.00	176,069.00
Staff Loan		
(c) Advance:	25,000.00	
Mary Mac's Fire Service KTM	100,000.00	
Pattiyani & Pattiyani Associates	108,500.00	
Dr. Maya	50,000.00	283,500.00
Celestia Surveillance		<u>22,644,322.19</u>

**Schedule 7**

**Current Assets**

(a) Prepaid Expenses	127,886.00	
Internet Charges	39,500.00	167,386.00
Salary		
(b) Receivables	18,279,400.00	
Fees Receivable		
Rent Receivable:-	200,000.00	
Canteen Rent	32,000.00	232,000.00
Logic Manse Rent		
Others:-	121,861.00	
TDS A.Y.2013-'14	148,510.00	
TDS A.Y.2015-'16	139,046.00	
TDS A.Y.2016-17	139,056.00	19,059,873.00
TDS A.Y.2017-18		<u>19,227,259.00</u>

**Schedule 8**

**Cash & Bank Balances**

Cash at Bank:-	20,394.00
Andhra Bank A/C NO 110110100002944	2,435,903.24
C.B.I A/C NO 3031504397(GENERAL)	104,690.00
C.B.I A/c No 3031508631	20,871.00
C.B.I A/C NO 3031509974(U.G.C)	3,450.24
C.S.B 190/01	

Federal Bank A/c 12230  
 Federal Bank A/c 12321  
 Indus Ind Bank M 70754-065  
 ICBI A/C NO 8855  
 BBI A/C NO 5775  
 BBI (SC/ST) A/c  
 BBI A/C NO 78571  
 BBI A/C NO 80386  
 BBI A/C NO 18055  
 Cash-in-Hand

40,000.00  
 1,162,906.00  
 10,532.85  
 325,060.09  
 11,254.00  
 723,977.50  
 155,121.68  
 36,207.00  
 121,339.00  
 5,171,706.60  
 105,060.00  
 5,276,766.60

Schedules to Income & Expenditure Account for the year ended 31st March, 2017

Schedule 9

Tuition fees

MBA

MCA

Bioscience

Late Fee & Fine

44,919,250.00  
 14,024,000.00  
 9,903,750.00  
 89,400.00  
 68,936,400.00

Schedule 10

Other Academic Receipts

Admission fees

Bus Receipts

Fees from Discontinued Students

Sale of Application Forms

Academic Project Receipts

Biotech Commission

Biospectrum 2015

EOP

National Technology Day 2016

SMU Online Exam

215,000.00  
 149,360.00  
 179,250.00  
 68,140.00  
 80,000.00  
 15,000.00  
 30,986.00  
 5,347.00  
 250,975.00  
 382,308.00  
 994,058.00

Schedule 11

Other Income

Interest Received

Rent

Canteen Rent

Journal Receipts

Mis. Receipts

MAKS (Receipts)

Students Project

Red Ribbon Club

SC/ST Hostel Fee

SC/ST Exam Fee

Sundry Creditors written off

1,469,365.00  
 96,000.00  
 96,000.00  
 64,435.00  
 755.00  
 7,100.00  
 23,026.00  
 3,831.00  
 41,700.00  
 17,800.00  
 1,375.00  
 1,821,387.00

Schedule 12

Employee Benefit Expenses

Salary & Allowances

Faculty development

Festival allowance

Staff welfare

Honorarium

EPF

ESI

ESI Arrear

Medi claim insurance

23,538,335.00  
 165,222.00  
 53,000.00  
 119,868.00  
 836,400.00  
 1,120,016.00  
 218,810.00  
 315,383.00  
 31,990.00  
 26,399,024.00

Schedule 13

Repairs & Maintenance

Repairs & maintenance (Civil)

Repairs & maintenance (Electrical)

Repairs & maintenance (Equipment)

Repairs & maintenance (Generator)

5,808,688.00  
 708,159.00  
 372,906.00  
 138,500.00  
 7,028,253.00

**Schedule 14**

**Indirect expenses**

Admission Expense	228,086.00
AICTE Processing fee	95,023.00
AMC Charges	130,084.00
Audit Fees	28,000.00
Audit Expense	16,500.00
Academic Board Expenses	153,855.00
Bio Gas	2,000.00
Budget Analysis	4,300.00
Chapel-boys hostel	3,500.00
Charity & Donation	40,250.00
College day celebration	34,244.00
College magazine	2,916.00
Damage Suit Court fee written off	44,394.00
Dhakshina 2016	123,157.00
E-journal - Subscription	838,747.00
Entertainment charges	15,463.00
ET club	64,800.00
Food expense	43,044.00
Gardening charges	104,894.00
Industrial visit	15,000.00
Insurance charges (Building)	77,050.00
Internet charges	488,258.00
Journal	225,991.00
Lab Materials	355,261.00
Legal charges	148,925.00
Library books(exp)	13,315.00
Library duty allowance	37,650.00
License Fees	12,573.00
Loss on Sale of Vehicle	25,129.20
MAKS (Exp)	76,842.00
MCA Pre-orientd Course	19,451.00
Membership fee	76,870.00
Miscellaneous expenses	2,550.00
NAAC Accreditation	1,279,401.00
Newspaper & periodicals	262,373.00
Onam celebration	44,457.00
Outreach programme	285,008.00
Placement charges	58,050.00
Postage charges	17,648.00
Pre-orientation course	65,362.00
Professional Tax	7,500.00
Rates & Taxes	50,328.00
SC/ST Exam fees	32,600.00
Security service charges	330,000.00
Soft skill & Training charges	2,505,881.00
Sports & Games	21,301.00
Students welfare	157,136.00
Telephone charges	155,838.00
Travelling & conveyance expenses	80,863.00
Water Charges	9,490.00
X-mas Celebration	5,250.00
	<b>8,916,608.20</b>

Signature to schedules 1 to 14

For Mar Athanasios College for Advanced Studies

Principal



For V Alexander & Co.  
FRN No. 029567  
Chartered Accountants

Varghese Alexander  
M No.029567  
Chartered Accountant

Fr. Dr. CHERIAN J KOTTAYIL  
PRINCIPAL

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Mar Athanasios College For Advanced Studies  
Thiruvalla- 689101, Kerala

**MAR ATHANASIOS COLLEGE FOR ADVANCED STUDIES, TIRUVALLA**  
**Schedules to Balance Sheet as on 31st March, 2018**

**Schedule 1**

**Capital Fund**

Opening Balance  
 Add: Excess of Income over Expenditure

133,413,433.59

5,353,576.17

138,767,009.76

**Schedule 2**

**Long Term Liabilities**

**Loans:**

(a) Scheduled Banks	4,112,201.72		
SIB OD A/c	734,588.00		
Bus loan with Federal Bank	282,263.00		
Car loan with Federal Bank	274,657.00		
Car loan with Federal Bank (Etios)	458,543.00		
Loan with SIB 1155	1,848,500.00		
Term Loan with Federal Bank	3,389,325.00	11,100,077.72	
Short Term Loan with SBT			
(b) Interest Free Loans	1,538,654.00		
Loan from Radio Macfast	1,409,315.76		
Loan from Boys Hostel	4,747,060.00		
Loan from Hostel	6,290,000.00	13,985,029.76	
Others (Annexure 1)		<u>25,085,107.48</u>	

**Schedule 3**

**Funds & Deposits**

**1. Funds**

A. Alumni Fund	406,700.00		
Opening Balance	8,000.00	414,700.00	
Add: Alumni receipts			
B. PTA Fund	158,600.00		
Opening Balance	3,600.00	162,200.00	576,900.00
Addition during the year			

**2. Deposits & Advances**

A. Caution Deposits	2,152,219.00		
Opening Balance	936,200.00		
Add: Receipts during the year	3,088,419.00		
Less: Refund during the year	1,608,500.00	1,479,919.00	
B. Canteen Security Deposit		10,000.00	
C. Deposit - Attendance Shortage		12,000.00	
C. Book Bank	500,576.00		
Opening Balance	45,300.00		
Add: Receipts during the year	545,876.00		
Less: Refund during the year	532,000.00	13,876.00	
D. Scholarship Fund	16,000.00		
Less: Utilisation	(14,450.00)	1,550.00	
E. Advances:		417,650.00	
Bioscience		393,600.00	
MCA		729,800.00	
MBA		6,094,026.00	
Catholic Diocese of Tiruvalla		5,037,828.10	14,190,249.10
Corporate Educational Agency		<u>14,767,149.10</u>	

**Schedule 4**

**Current Liabilities**

(A) Sundry Creditors (Annexure 2)	6,003,150.00
Against Capital Goods	

	863,759.00	
	<u>14,176.00</u>	6,881,085.00
Trade Creditors		
Other Creditors		
(B) Payables:		
Electricity charges	129,400.00	
Telephone charges	10,306.00	
TDS	39,455.00	
EPF	158,151.00	
ESI	24,785.00	
Salary	1,531,623.00	
Security Service Charge	31,185.00	
UNI: Student Fees	70,000.00	
UNI: Exam Duty Allowance	<u>60,303.00</u>	2,055,208.00
(C) Others:		
Fee received in advance	8,557,985.00	
Kerala Workers Welfare Fund	9,794.00	
SC/ST Stipend Payable	<u>139,676.00</u>	8,707,455.00
		<u><u>17,643,748.00</u></u>

**Schedule 6**

**Deposits, Loans & Advances**

(a) Deposits:		
Fixed Deposit with AICTE(MCA-4343)	8,203,829.03	
Add: Interest accrued on FD during the year	<u>693,276.91</u>	8,897,105.94
Fixed Deposit with AICTE (MBA-4875)	7,264,961.11	
Add: Interest accrued on FD during the year	<u>585,442.23</u>	7,850,403.34
Fixed Deposit with MG University	706,222.05	
Add: Interest accrued on FD during the year	<u>65,910.86</u>	772,132.91
Fixed Deposit with FB	249,663.00	
Add: Interest accrued on FD during the year	<u>64,449.00</u>	314,112.00
FD new		2,000,000.00
Deposit with KSEB		353,718.00
Telephone Deposit		20,500.00
Electricity Deposit		325,000.00
Deposit with Mathews gas service		24,150.00
Deposit with Vadakkethil gas service		3,000.00
KSEB Arrears		5,030,340.00
Madyasthan Readers club		<u>30,000.00</u>
		25,620,462.19
(b) Loans:		
University Exam Duty Advance		56,669.00
Staff Loan		<u>289,400.00</u>
		346,069.00
(c) Advance:		
Beammas Communications		150,000.00
Pattiyani & Pattiyani Associates		100,000.00
Dr. Maya		<u>108,500.00</u>
		358,500.00
		<u><u>26,325,031.19</u></u>

**Schedule 7**

**Current Assets**

(a) Prepaid Expenses		7,440.00	7,440.00
Salary			
(b) Receivables		28,898,516.00	
Fees Receivable		144,000.00	
Rent Receivable		32,000.00	
Logic Manse		2,550,120.00	
Subsidy Receivable			
Others:-		121,861.00	
TDS A.Y.2013-'14		148,510.00	
TDS A.Y.2015-'16		139,046.00	
TDS A.Y.2016-17		139,056.00	
TDS A.Y.2017-18		160,370.00	
TDS A.Y.2018-19		<u>32,333,479.00</u>	
			<u><u>32,340,919.00</u></u>

**Schedule 8**

**Cash & Bank Balances**

Cash at Bank:-		21,157.00
Andhra Bank A/C NO 110110100002944		2,151,295.44
C.B.I A/C NO 3031504397(GENERAL)		108,658.00
C.B.I A/c No 3031508631		

C.B.I A/C NO 3031509974(U.G.C)  
 C.S.B 19001  
 C.S.B 195001  
 Federal Bank A/c 12230  
 Federal Bank A/c 12321  
 Indus Ind Bank M 70754-065  
 IOB A/C NO 3855  
 SBI A/C NO 5775  
 SBI (SC/ST)A/c  
 SBT A/C NO 78571  
 SBT A/C NO 80386  
 SIB A/C NO 18055  
 Cash-in-Hand

19,225.00	
8,243.24	
698,703.00	
34,054.00	
371,728.00	
10,532.85	
23,160.08	
10,605.00	
1,460,603.50	
205,201.68	
37,555.00	
430,680.00	
	5,591,401.79
	401,555.00
	<u>5,992,956.79</u>

**Schedules to Income & Expenditure Account for the year ended 31st March, 2018**

**Schedule 9**

**Tuition fees**

MBA  
 MCA  
 Bioscience  
 Late Fee & Fine

37,558,000.00
13,664,700.00
11,874,750.00
106,850.00
<u>63,204,300.00</u>

**Schedule 10**

**Other Academic Receipts**

Admission fees  
 Bus Receipts  
 Fees from Discontinued Students  
 SC/ST Exam fees  
 Sale of Application Forms

11,000.00
124,721.00
11,450.00
4,476.00
71,550.00

**Academic Project Receipts**

EDP  
 Students Project  
 Horticulture Project  
 less : expenses  
 SMU Online/Offline Exam

	12,000.00	
	615,566.20	
125,000.00		
(40,333.00)		
	84,667.00	
	220,440.00	932,673.20
		<u>1,155,870.20</u>

**Schedule 11**

**Other Income**

Interest Received  
 Rent  
 EDP chocolate  
 Canteen Rent  
 Journal Receipts

1,669,517.00
139,500.00
6,532.00
96,000.00
64,550.00
<u>1,976,099.00</u>

**Schedule 12**

**Employee Benefit Expenses**

Salary & Allowances  
 Faculty development  
 Festival allowance  
 Staff welfare  
 Honorarium  
 Ex-gratia Benefits  
 EPF  
 ESI  
 Medi claim insurance

21,813,211.00
124,137.00
102,000.00
72,559.00
1,142,300.00
77,000.00
1,107,937.00
250,045.00
35,336.00
<u>24,724,525.00</u>

**Schedule 13**

**Repairs & Maintenance**

Repairs & maintenance (Civil)  
 Repairs & maintenance (Electrical)  
 Repairs & maintenance (Equipment)  
 Repairs & maintenance (Generator)

2,021,288.00
729,156.00
412,205.00
188,392.00
<u>3,351,041.00</u>

**Schedule 14**



Indirect expenses

Admission Expense	550,000.00	455,773.00
A.O Oommen Charity	(547,000.00)	3,000.00
less: Collection		170,023.60
AICTE Processing fee		273,362.00
AMC Charges		3,330.00
Arts Club Inaugration		28,000.00
Audit Fees		22,000.00
Audit Expense		129,911.00
Academic Board Expenses		13,269.00
Budget Analysis		189,020.00
Charity & Donation		2,380.00
College day celebration		107,507.00
College magazine		30,000.00
Director's Remuneration		625,464.00
E-journal - Subscription		21,625.00
Entertainment charges		36,000.00
ET club		58,954.00
Food expense		50,520.00
Gardening charges		768,240.00
Industrial visit		79,060.00
Insurance charges (Building)		502,262.00
Internet charges		2,000.00
Jack fruit Fest		262,220.00
Journal		60,355.00
Kerala Biotech Commission		393,919.00
Lab Materials		250,000.00
Legal charges		8,700.00
Library books(exp)		29,250.00
Library duty allowance		312,581.83
License Fees		45,746.00
MAKS (Exp)		18,150.00
MCA Pre-orientd Course		21,650.00
Membership fee		5,225.00
Miscellaneous expenses		277,114.00
Newspaper & periodicals		29,372.00
Onam celebration		266,645.00
Outreach programme		34,882.00
Placement charges		12,497.00
Postage charges		33,517.00
Pre-orientation course		274,000.00
Priest Welfare Expenses		21,200.00
Professional Tax		230,811.00
Rates & Taxes		18,798.00
SC/ST Exam fees		24,050.00
SC/ST Hostel Fee		31,029.00
SC/ST Special Fee		378,000.00
Security service charges		1,733,664.00
Soft skill & Training charges		19,905.00
Sports & Games		104,576.00
Students welfare		142,102.00
Telephone charges		385,725.00
Travelling & conveyance expenses		9,938.00
Water Charges		7,240.00
X-mas Celebration		9,014,562.43

Signature to schedules 1 to 14

For Mar Athanasios College for Advanced Studies

*[Handwritten Signature]*  
Principal



For V Alexander & Co.  
FRN No. 029567  
Chartered Accountants

*[Handwritten Signature]*  
Varghese Alexander  
M No.029567  
Chartered Accountant.

*[Handwritten Signature]*  
Fr. Cheriyan J Kottayil  
Principal  
Mar Athanasios College For Advanced Studies  
Tiruvalla- 689101, Kerala

Fr. Dr. Cheriyan J Kottayil  
Principal  
Mar Athanasios College For Advanced Studies  
Tiruvalla- 689101, Kerala

**MAR ATHANASIOS COLLEGE FOR ADVANCED STUDIES, TIRUVALLA**  
**Schedules to Balance Sheet as on 31st March, 2019**

**Schedule 1**

**Capital Fund**

Opening Balance		138,767,009.76
Add: Excess of Income over Expenditure		445,753.74
		<u>139,212,763.50</u>

**Schedule 2**

**Long Term Liabilities**

**Loans:**

(a) Scheduled Banks			
SIB OD A/c	4,101,492.72		
Bus Loan with CSB	2,347,856.50		
Car Loan with CSB	1,444,580.00		
Bus loan with Federal Bank	342,328.00		
Car loan with Federal Bank	44,487.00		
Car loan with Federal Bank (Etios)	115,789.00		
Loan with SIB 1155	126,027.00		
Term Loan with Federal Bank	639,484.00		
Short Term Loan with SBT	<u>3,766,573.00</u>	12,928,617.22	
(b) Interest Free Loans			
Loan from Radio Macfast	2,594,672.00		
Loan from Boys Hostel	1,023,672.76		
Loan from Hostel	7,757,560.00		
Others (Annexure 1)	<u>6,290,000.00</u>	17,665,904.76	
			<u>30,594,521.98</u>

**Schedule 3**

**Funds & Deposits**

**1. Funds**

A. Alumni Fund			
Opening Balance	414,700.00		
Add: Alumni receipts	<u>3,500.00</u>	418,200.00	
B. PTA Fund			
Opening Balance	162,200.00		
Addition during the year	<u>1,300.00</u>	163,500.00	581,700.00

**2. Deposits & Advances**

A. Caution Deposits			
Opening Balance	1,479,919.00		
Add: Receipts during the year	<u>983,700.00</u>		
Less: Refund during the year	<u>2,463,619.00</u>	2,211,219.00	
B. Canteen Security Deposit			10,000.00
C. Deposit - Attendance Shortage			12,000.00
C. Book Bank			
Opening Balance	13,876.00		
Add: Receipts during the year	<u>12,700.00</u>		
Less: Refund during the year	<u>26,576.00</u>	10,500.00	16,076.00
D. Scholarship Fund			
Less: Utilisation	<u>1,550.00</u>		
E. Advances:			
Bioscience		490,650.00	
MCA		380,600.00	
MBA		842,800.00	
Catholic Diocese of Tiruvalla		5,794,026.00	
Corporate Educational Agency		<u>5,037,828.10</u>	14,795,199.10
			<u>15,376,899.10</u>

**Schedule 4**

**Current Liabilities**

(A) Sundry Creditors (Annexure 2)		5,723,011.00	
Against Capital Goods		1,010,003.00	
Trade Creditors		<u>4,713,008.00</u>	6,747,100.00

(B) Payables:		
Electricity charges	71,972.00	
TDS	69,147.00	
EPF	192,064.00	
Salary	1,658,675.00	
Security Service Charge	35,640.00	
UNI: Student Fees	2.00	2,027,500.00
(C)Others:		
Fee received in advance	9,128,705.00	
Kerala Workers Welfare Fund	9,794.00	
University Exam Duty Advance	40,234.00	
SC/ST Stipend Payable	139,676.00	9,318,409.00
		<u>18,093,099.00</u>

#### Schedule 6

##### Deposits, Loans & Advances

##### (a)Deposits:

Fixed Deposit with AICTE(MCA-4343)	8,897,105.94	
Add: Interest accrued on FD during the year	744,095.60	9,641,201.55
Fixed Deposit with AICTE (MBA-4875)	7,850,403.34	
Add: Interest accrued on FD during the year	656,556.26	8,506,959.60
Fixed Deposit with MG University	772,132.91	
Add: Interest accrued on FD during the year	64,576.13	836,709.04
Fixed Deposit with FB	314,112.00	
Add: Interest accrued on FD during the year	19,259.13	333,371.13
FD	2,000,000.00	
Add: Interest accrued on FD during the year	122,625.87	2,122,625.87
FD with CSB	2,025,000.00	
Add: Interest accrued on FD during the year	83,037.00	2,108,037.00
Deposit with KSEB		353,718.00
Telephone Deposit		20,500.00
Electricity Deposit		325,000.00
Deposit with Mathews gas service		24,150.00
Deposit with Vadakkethil gas service		3,000.00
KSEB Arrears		5,030,340.00
Madyasthan Readers club		30,000.00
		<u>29,335,612.19</u>
(b) Loans:		
University Exam Duty Advance	66,209.00	
Staff Loan	668,050.00	734,259.00
(c) Advance:		
H.O. Account	4,350.00	
M.G. University	27,630.00	
New Tech Engineers	200,000.00	
Pattiyani & Pattiyani Associates	100,000.00	
Dr. Maya	108,500.00	440,480.00
		<u>30,510,351.19</u>

#### Schedule 7

##### Current Assets

##### Receivables

Fees Receivable	30,339,999.00	
Rent Receivable	109,500.00	
Logic Manse	32,000.00	
Subsidy Receivable	2,550,120.00	
Others:-		
TDS A.Y.2013-'14	121,861.00	
TDS A.Y.2015-'16	148,510.00	
TDS A.Y.2016-17	139,046.00	
TDS A.Y.2017-18	139,056.00	
TDS A.Y.2018-19	160,370.00	
TDS A.Y.2019-20	191,570.00	
TCS AY 2019-20	46,680.00	33,978,712.00
		<u>33,978,712.00</u>

#### Schedule 8

##### Cash & Bank Balances

##### Cash at Bank:-

Andhra Bank A/C NO 110110100002944	21,907.00
C.B.I A/C NO 3031504397(GENERAL)	1,942,094.14
C.B.I A/c No 3031508631	112,512.00
C.B.I A/C NO 3031509974(U.G.C)	17,497.00
C.S.B 1183-19001	58,069.38

C.S.B A/c 484 MBA	269,954.50	
C.S.B 195001	1,489,725.50	
Federal Bank A/c 12230	34,054.00	
Federal Bank A/c 12321	1,066,644.00	
Indus Ind Bank M 70754-065	10,532.85	
IOB A/C NO 3855	119,030.50	
SBI A/C NO 5775	9,956.00	
SBI (SC/ST)A/c	1,757,716.50	
SBT A/C NO 78571	245,203.68	
SBT A/C NO 80386	38,887.00	
SIB A/C NO 18055	451,178.00	7,644,962.05
Cash-in-Hand		474,951.00
		<u>8,119,913.05</u>

Schedules to Income & Expenditure Account for the year ended 31st March,2019

Schedule 9

Tuition fees

MBA	41,116,262.00
MCA	12,350,500.00
Bioscience	13,750,950.00
Late Fee & Fine	56,220.00 ✓
	<u>67,273,932.00</u>

Schedule 10

Other Academic Receipts

Admission fees	6,000.00
Bus Receipts	134,620.00 ✓
Fees from Discontinued Students	40,000.00
Sale of Application Forms	115,200.00 ✓

Academic Project Receipts

Students Project	393,373.00 ✓
National Service Scheme	32,725.00
SMU Online/Offline Exam	129,200.00 ✓
	<u>555,298.00</u>
	<u>851,118.00</u>

Schedule 11

Other Income

Interest Received	1,989,720.00 ✓
Rent	16,000.00 ✓
MAKS Receipt	13,800.00 ✓
Miscellaneous Receipts	715.00 ✓
Transferred from Radio MACFAST	1,250,000.00 ✓
Profit on Sale of Bus	228,200.98
PSC Exams Receipts	12,630.00
Less: Expenses	<u>10,150.00</u>
Canteen Rent	102,000.00 ✓
SC/ST Stiphend	21,553.00
Journal Receipts	45,300.00 ✓
	<u>3,669,768.98</u>

Schedule 12

Employee Benefit Expenses

Salary & Allowances	22,982,313.00
Faculty development	209,449.00
Festival allowance	108,300.00
Staff welfare	30,588.00
Honorarium	662,250.00
EPF	1,291,282.00
ESI	252,965.00
Medi claim insurance	35,738.00
	<u>25,572,885.00</u>

Schedule 13

Repairs & Maintenance

Repairs & maintenance (Civil)	2,491,904.00
Repairs & maintenance (Electrical)	695,183.00
Repairs & maintenance (Equipment)	384,329.00
Repair & maintenance (Furniture)	65,000.00
Repairs & maintenance (Generator)	227,866.00
	<u>3,864,282.00</u>

Schedule 14

Indirect expenses

Admission Expense	328,484.00
-------------------	------------

Agricultural Expenses		86,884.00
AICTE Processing fee		196,100.00
AMC Charges		107,263.00
Audit Fees		28,000.00
Audit Expense		27,500.00
Academic Board Expenses		297,512.00
Chapel Expenses		800.00
Charity & Donation		239,500.00
Dhakina 2018		283,526.00
Dharsana 2017		40,970.00
E-journal - Subscription		1,001,654.00
Entertainment charges		8,115.00
EPF Arrears		1,401.00
ESI Arrears		30,000.00
ET club		53,535.00
Food expense		38,202.00
Gardening charges		49,780.00
Industrial visit		68,785.00
Insurance charges (Building)		79,060.00
Inspection Charges		37,161.00
Internet charges		567,750.00
Jack fruit Fest		3,092.00
Journal		225,132.00
Kerala Flood Relief Expenses	741,520.00	
less: Collection	<u>472,540.00</u>	268,980.00
KSEB one time settlement expense		2,816,465.00
Lab Materials		712,600.00
Legal charges		70,000.00
Library books(exp)		16,425.00
Library duty allowance		65,325.00
Macfiesta - 2019		170,038.00
MAKS (Exp)		51,052.00
MCA Pre-orient Course		30,580.00
Membership fee		15,000.00
Miscellaneous expenses		9,210.00
Newspaper & periodicals		396,488.00
Outreach programme		76,831.00
Placement charges		113,218.00
Postage charges		13,898.00
Pre-orientation course		75,825.00
Priest Welfare Expenses		60,000.00
Professional Tax		11,100.00
Rates & Taxes		6,802,107.00
SC/ST Exam fees		26,795.00
SC/ST Hostel Fee		16,100.00
SC/ST Laptop expense		50,000.00
Security service charges		427,500.00
Soft skill & Training charges		2,093,800.00
Sports & Games		9,392.00
Students welfare		114,892.00
Suspense W/off		390,350.00
Telephone charges		148,242.00
Travelling & conveyance expenses		141,983.00
Water Charges		5,456.00
Website Renewal		51,548.00
X-mas Celebration		25,085.00
		<u>19,076,491.00</u>

Signature to schedules 1 to 14

For V Alexander & Co.  
FRN No. 029567  
Chartered Accountants

For Mar Athanasios College for Advanced Studies

Principal  
Tiruvalla  
12-09-2019



Fr. Dr. CHERIAN J KOTTAYIL  
PRINCIPAL

*(Signature)*  
Varghese Alexander  
M No.029567  
Chartered Accountant

UDIN : 19029567AAAADN3164

Fr. Dr. CHERIAN J KOTTAYIL  
PRINCIPAL  
Mar Athanasios College For Advanced Studies  
Tiruvalla- 689101, Kerala 4.

**MAR ATHANASIOS COLLEGE FOR ADVANCED STUDIES, TIRUVALLA**  
Schedules to Balance Sheet as on 31st March, 2020

**Schedule 1**

**Significant Accounting Policies**

**Basis of Presentation/Accounting**

Financial statements are prepared under the historical cost convention and on the basis of going concern with revenue recognised and expenses accounted on accrual basis unless otherwise stated.

**Fixed Assets**

Fixed assets are stated at cost less depreciation. Cost comprises the purchase price and any attributable cost of bringing the Assets to working condition for its intended use. Expenditure for addition, improvements and renewals are capitalised and expenditure for maintenance and repairs are charged to Income & Expenditure Account.

**Depreciation**

Depreciation on fixed assets has been computed in accordance with Income Tax Act, 1961 on Written Down Value method.

**Schedule 2**

**Capital Fund**

	<u>2019-2020</u>	<u>2018-2019</u>
Opening Balance	13,92,12,763.50	13,87,67,009.76
Less: Excess of Expenditure over Income	<u>(23,75,988.37)</u>	<u>4,45,753.74</u>
	<u><b>13,68,36,775.13</b></u>	<u><b>13,92,12,763.50</b></u>

**Schedule 3**

**Other Funds**

**1. Funds**

**A. Alumni Fund**

	<u>2019-2020</u>	<u>2018-2019</u>
Opening Balance	4,18,200.00	4,14,700.00
Add: Alumni receipts	<u>2,500.00</u>	<u>3,500.00</u>
	4,20,700.00	4,18,200.00

**B. PTA Fund**

	<u>2019-2020</u>	<u>2018-2019</u>
Opening Balance	1,63,500.00	1,62,200.00
Addition during the year	<u>1,200.00</u>	<u>1,300.00</u>
	<u><b>5,85,400.00</b></u>	<u><b>5,81,700.00</b></u>

**Schedule 4**

**Loans and Borrowings**

**Loans:**

**(a) Scheduled Banks**

	<u>2019-2020</u>	<u>2018-2019</u>
SIB OD A/c	35,47,875.72	41,01,492.72
Bus Loan with CSB	19,67,395.25	23,47,856.50
Car Loan with CSB	12,42,158.00	14,44,580.00
Term loan with SIB	29,32,238.85	-
Short Term Loan with SBT	41,87,015.00	37,66,573.00
Others	<u>-</u>	<u>12,68,115.00</u>
	1,38,76,682.82	1,29,28,617.22

**(b) Interest Free Loans**

	<u>2019-2020</u>	<u>2018-2019</u>
Loan from Radio Macfast	34,94,054.00	25,94,672.00
Loan from Boys Hostel	9,60,438.76	10,23,672.76
Loan from Hostel	81,52,925.00	77,57,560.00
Others (Annexure 1)	<u>62,90,000.00</u>	<u>62,90,000.00</u>
	<u><b>3,27,74,100.58</b></u>	<u><b>3,05,94,521.98</b></u>

**Schedule 5**

**Deposits**

**A. Caution Deposits**

	<u>2019-2020</u>	<u>2018-2019</u>
Opening Balance	22,11,219.00	14,79,919.00
Add: Receipts during the year	<u>58,800.00</u>	<u>9,83,700.00</u>
	22,70,019.00	24,63,619.00
Less: Refund during the year	<u>9,50,600.00</u>	<u>2,52,400.00</u>
	13,19,419.00	22,11,219.00

**B. Canteen Security Deposit**

10,000.00	10,000.00
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**C. Deposit - Attendance Shortage**

12,000.00	12,000.00
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**D. Book Bank**

	<u>2019-2020</u>	<u>2018-2019</u>
Opening Balance	16,076.00	13,876.00
Add: Receipts during the year	<u>2,000.00</u>	<u>12,700.00</u>
	18,076.00	26,576.00
Less: Refund during the year	<u>-</u>	<u>10,500.00</u>
	18,076.00	16,076.00
	<u><b>13,59,495.00</b></u>	<u><b>22,49,295.00</b></u>

**Schedule 6**

**Advances**

	<u>2019-2020</u>	<u>2018-2019</u>
Bioscience	4,98,650.00	4,90,650.00
MCA	<u>3,51,400.00</u>	<u>3,80,600.00</u>

Catholic Diocese of Tiruvalla	56,94,026.00		57,94,026.00	
Corporate Educational Agency	45,37,828.10	1,19,26,504.10	50,37,828.10	1,25,45,904.10
		<u>1,19,26,504.10</u>		<u>1,25,45,904.10</u>

### Schedule 7

#### Current Liabilities

##### (A) Sundry Creditors (Annexure 2)

Against Capital Goods	46,08,004.00		57,23,011.00	
Other Creditors	5,69,974.00	51,77,978.00	10,24,179.00	

##### (B) Payables:

Electricity charges	70,294.00		71,972.00	67,47,190.00
TDS	23,758.00		69,147.00	
EPF	1,96,162.00		1,92,064.00	
ESI	18,614.00		-	
Salary	18,48,403.00		16,58,675.00	
Security Service Charge	35,640.00		35,640.00	
Telephone Charges	10,312.00		-	
Others	-	22,03,183.00	2.00	20,27,500.00

##### (C) Others:

Fee received in advance	94,05,405.00		91,28,705.00	
Kerala Workers Welfare Fund	9,794.00		9,794.00	
SC/ST Stipend Payable	1,39,676.00		1,39,676.00	
University Exam Conducting fees	1,30,249.00		-	
UNI:Exam Fee Advance	40,234.00	97,25,358.00	40,234.00	93,18,409.00
		<u>1,71,06,519.00</u>		<u>1,80,93,099.00</u>

### Schedule 9

#### Deposits, Loans & Advances

##### (a) Deposits:

Fixed Deposit with AICTE(MCA-4343)	96,41,201.55		88,97,105.94	
Add: Interest accrued on FD during the year	8,11,425.52	1,04,52,627.07	7,44,095.60	96,41,201.55
Fixed Deposit with AICTE (MBA-4875)	85,06,959.60		78,50,403.34	
Add: Interest accrued on FD during the year	7,15,965.13	92,22,924.73	6,56,556.26	85,06,959.60
Fixed Deposit with MG University	8,36,709.04		7,72,132.91	
Add: Interest accrued on FD during the year	70,419.34	9,07,128.39	64,576.31	8,36,709.04
Fixed Deposit with FB	3,33,371.13		3,14,112.00	
Add: Interest accrued on FD during the year	21,277.00	3,54,648.13	19,259.13	3,33,371.13
FD with FB	21,22,625.87		20,00,000.00	
Add: Interest accrued on FD during the year	1,35,474.00	22,58,099.87	1,22,625.87	21,22,625.87
FD with CSB	21,08,037.00		20,25,000.00	
Add: Interest accrued on FD during the year	1,32,892.00	22,40,929.00	83,037.00	21,08,037.00
Deposit with KSEB		3,53,718.00		3,53,718.00
Telephone Deposit		20,500.00		20,500.00
Electricity Deposit		3,25,000.00		3,25,000.00
Deposit with Mathews gas service		24,150.00		24,150.00
Deposit with Vadakkethil gas service		3,000.00		3,000.00
KSEB Arrears		50,30,340.00		50,30,340.00
Madyasthan Readers club		30,000.00		30,000.00

##### (b) Loans:

University Exam Duty Advance	66,209.00		66,209.00	
Staff Loan	6,96,650.00	7,62,859.00	6,68,050.00	7,34,259.00

##### (c) Advance:

H.O. Account	8,08,086.88		4,350.00	
M.G. University	21,405.00		27,630.00	
Pattiyani & Pattiyani Associates	1,00,000.00		1,00,000.00	
Ahmed Tiyeab Yosofi	10,293.00		-	
Alpha & Omega Computers Pvt Ltd.	10,00,000.00		-	
Inmakes Software Solutions	37,500.00		-	
Moon In Kitchen & Bedrooms	10,00,000.00		-	
National Fire & Safety System	3,00,000.00		-	
Tors Elevations	3,60,408.00		-	
UNI: Student Fees	23,848.00		-	
Wahidullah Fariz	10,293.00		-	
Dr. Maya	1,08,500.00		1,08,500.00	
Others	-	37,80,333.88	2,00,000.00	4,40,480.00
		<u>3,57,66,258.07</u>		<u>3,05,10,351.19</u>

### Schedule 10

#### Current Assets

##### Receivables

Fees Receivable	2,72,57,049.00	3,03,39,999.00
Rent Receivable	1,09,500.00	1,09,500.00
Logic Manse	32,000.00	32,000.00
Harish Mon A.K	21,500.00	-
Vinood Varghese	8,000.00	-

Subsidy Receivable	25,50,120.00		25,50,120.00	
Others:-				
TDS A.Y.2013-'14	1,21,861.00		1,21,861.00	
TDS A.Y.2015-'16	1,48,510.00		1,48,510.00	
TDS A.Y.2016-17	1,39,046.00		1,39,046.00	
TDS A.Y.2017-18	1,39,056.00		1,39,056.00	
TDS A.Y.2018-19	1,60,370.00		1,60,370.00	
TDS A.Y.2019-20	1,91,570.00		1,91,570.00	
TDS A.Y.2020-21	2,09,240.00		-	
TCS AY 2019-20	46,680.00	3,11,34,502.00	46,680.00	3,39,78,712.00
		<u>3,11,34,502.00</u>		<u>3,39,78,712.00</u>

#### Schedule 11

##### Cash & Bank Balances

##### Cash at Bank:-

Andhra Bank A/C NO 110110100002944	22,592.03		21,907.00	
C.B.I A/C NO 3031504397(GENERAL)	24,29,773.04		19,42,094.14	
C.B.I A/c No 3031508631	1,16,513.00		1,12,512.00	
C.B.I A/C NO 3031509974(U.G.C)	18,212.00		17,497.00	
C.S.B 1183-19001	1,69,464.98		58,069.38	
C.S.B A/c 484 MBA	9,57,831.25		2,69,954.50	
C.S.B 195001	1,09,329.45		14,89,725.50	
C.S.B 195003 (MCA)	80,183.25		-	
C.S.B 195004(Bio)	1,40,965.50		-	
C.S.B 195005 (Macfiesta)	48,448.25		-	
Federal Bank A/c 12230	34,054.00		34,054.00	
Federal Bank A/c 12321	13,33,373.00		10,66,644.00	
Indus Ind Bank M 70754-065	10,532.85		10,532.85	
IOB A/C NO 3855	65,498.13		1,19,030.50	
SBI A/C NO 5775	4,557.00		9,956.00	
SBI (SC/ST)A/c	22,33,767.50		17,57,716.50	
SBT A/C NO 78571	2,53,181.68		2,45,203.68	
SBT A/C NO 80386	40,225.00		38,887.00	
SIB A/C NO 18055	7,65,364.18	88,33,866.09	4,51,178.00	76,44,962.05
Cash-in-Hand		6,29,367.00		4,74,951.00
		<u>94,63,233.09</u>		<u>81,19,913.05</u>

#### Schedules to Income & Expenditure Account for the year ended 31st March,2020

#### Schedule 12

##### Tuition fees

MBA	4,30,69,000.00	4,11,16,262.00
MCA	1,17,02,400.00	1,23,50,500.00
Bioscience	1,55,83,420.00	1,37,50,950.00
Late Fee & Fine	2,01,480.00	56,220.00
	<u>7,05,56,300.00</u>	<u>6,72,73,932.00</u>

#### Schedule 13

##### Other Academic Receipts

Admission fees	3,000.00	6,000.00
Bus Receipts	4,21,550.00	1,34,620.00
Fees from Discontinued Students	3,000.00	40,000.00
Sale of Application Forms	1,01,530.00	1,15,200.00
Academic Project Receipts	49,800.00	1,29,200.00
SMU Online/Offline Exam	-	4,26,098.00
Others	<u>5,78,880.00</u>	<u>8,51,118.00</u>

#### Schedule 14

##### Other Income

Interest Received	21,78,266.00	19,89,720.00
Miscellaneous Receipts	4,950.00	715.00
Profit on Sale Vehicle	5,33,368.29	2,28,200.98
Canteen Rent	73,000.00	1,02,000.00
SC/ST Hostel Fee	20,000.00	-
Macfiesta - 2019	65,297.00	-
Journal Receipts	39,000.00	45,300.00
Suspense A/c.	5,940.00	-
Others	0.02	13,03,833.00
	<u>29,19,821.31</u>	<u>36,69,768.98</u>

#### Schedule 15

##### Employee Benefit Expenses

Salary & Allowances	2,37,93,256.00	2,29,82,313.00
Faculty development	1,24,600.00	2,09,449.00
Festival allowance	1,13,000.00	1,08,300.00
Staff welfare	1,14,221.00	30,588.00



Honorarium	2,82,025.00	6,62,250.00
EPF	12,55,779.00	12,91,282.00
ESI	2,48,010.00	2,52,965.00
Ex Gratia Benefits	80,000.00	-
Gratuity	4,76,464.00	-
Medi claim insurance	40,862.00	35,738.00
	<u>2,65,28,217.00</u>	<u>2,55,72,885.00</u>

**Schedule 16**

**Repairs & Maintenance**

Repairs & maintenance (Civil)	1,01,84,767.00	24,91,904.00
Repairs & maintenance (Electrical)	11,70,521.00	6,95,183.00
Repairs & maintenance (Equipment)	5,03,595.00	3,84,329.00
Repair & maintenance (Furniture)	29,976.00	65,000.00
Repairs & maintenance (Generator)	1,15,125.00	2,27,866.00
	<u>1,20,03,984.00</u>	<u>38,64,282.00</u>

**Schedule 17**

**Indirect expenses**

Admission Expense	2,72,456.00	3,28,484.00
Agricultural Expenses	89,180.00	86,884.00
AICTE Processing fee	1,17,723.00	1,96,100.00
AMC Charges	1,87,238.00	1,07,263.00
Audit Fees	35,600.00	28,000.00
Audit Expense	35,400.00	27,500.00
Biospectrum 2019	5,90,093.00	-
Board Meeting Expenses	3,37,235.00	-
Budget Analysis	15,864.00	-
Bus Rent	5,300.00	-
Charity & Donation	1,09,350.00	2,39,500.00
Covid 19	8,784.00	-
Dhakina 2018	4,000.00	2,83,526.00
Dharsana 2020	2,02,123.00	40,970.00
E-journal - Subscription	10,43,504.00	10,01,654.00
Entertainment charges	9,574.00	8,115.00
ET club	30,000.00	53,535.00
Fire NOC	2,00,807.00	-
Food expense	44,574.00	38,202.00
Gardening charges	45,895.00	49,780.00
Herbal Garden	4,635.00	-
Industrial visit	10,29,803.00	68,785.00
Insurance charges (Building)	79,730.00	79,060.00
Internet Charges	5,21,404.00	5,67,750.00
Journal	2,25,516.00	2,25,132.00
KSEB one time settlement expense	18,72,127.00	28,16,465.00
Lab Materials	3,84,233.00	7,12,600.00
Legal charges	34,150.00	70,000.00
Library books(exp)	33,030.00	16,425.00
Library duty allowance	55,400.00	65,325.00
Marathon 2019	79,723.00	-
MAKS (Exp)	65,709.00	51,052.00
MCA Pre-orientd Course	27,568.00	30,580.00
MCD Meeting	30,660.00	-
Membership fee	65,360.00	15,000.00
Miscellaneous expenses	9,350.00	9,210.00
Newspaper & periodicals	3,96,379.00	3,96,488.00
Placement charges	91,762.00	1,13,218.00
Postage charges	32,701.00	13,898.00
Pre-orientation course	57,004.00	75,825.00
Macfast Publications	2,632.00	-
Professional Tax	4,500.00	11,100.00
Patent	11,446.00	-
Rates & Taxes	11,64,944.00	68,02,107.00
Scholarship	12,320.00	-
SC/ST Exam fees	15,375.00	26,795.00
SC/ST Laptop expense	1,00,000.00	50,000.00
Security service charges	4,67,640.00	4,27,500.00
Soft skill & Training charges	31,77,195.00	20,93,800.00
Spirit	10,763.00	-
Syllabus Preparation Charges	22,835.00	-
Sports & Games	94,277.00	9,392.00
Students welfare	1,32,549.00	1,14,892.00
Teachers Day	14,729.00	-
Telephone charges	1,36,810.00	1,48,242.00
Travelling & conveyance expenses	1,34,214.00	1,41,983.00

Water Charges	10,269.52 ✓	5,456.00
Website Renewal	56,322.46 ✓	51,548.00
Onam Celebration	29,190.00 ✓	-
X-mas Celebration	8,007.00 ✓	25,085.00
Others		13,52,265.00
	<u>1,40,86,961.98</u>	<u>1,90,76,491.00</u>

**Schedule 18**

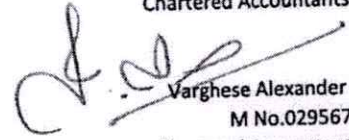
Previous Years figures have been re-arranged or re-grouped wherever found necessary.

Signature to schedules 1 to 18

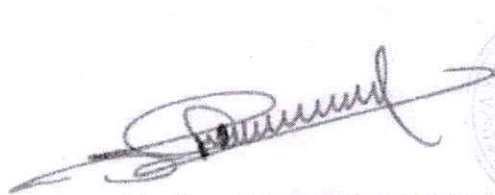
For Mar Athanasios College for Advanced Studies

Principal  
Tiruvalla  
05-01-2021

For V Alexander & Co.  
FRN No. 029567  
Chartered Accountants

  
Varghese Alexander  
M No.029567  
Chartered Accountant  
UDIN : 21029567AAAACG7605





**Fr. Dr. CHERIAN J KOTTAYIL**  
PRINCIPAL  
Mar Athanasios College For Advanced Studies  
Tiruvalla- 689101, Kerala



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Mar Athanasios College For Advanced Studies  
Tiruvalla- 689101, Kerala

**MAR ATHANASIOS COLLEGE FOR ADVANCED STUDIES, TIRUVALLA**  
**Schedules to Balance Sheet as on 31st March, 2021**

**Schedule 1**

**Significant Accounting Policies**

**Basis of Presentation/Accounting**

Financial statements are prepared under the historical cost convention and on the basis of going concern with revenue recognised and expenses accounted on accrual basis unless otherwise stated.

**Fixed Assets**

Fixed assets are stated at cost less depreciation. Cost comprises the purchase price and any attributable cost of bringing the Assets to working condition for its intended use. Expenditure for addition, improvements and renewals are capitalised and expenditure for maintenance and repairs are charged to Income & Expenditure Account.

**Depreciation**

Depreciation on fixed assets has been computed on Written Down Value method.

**Schedule 2**

**Capital Fund**

Opening Balance

Add: Excess of Income over Expenditure

	2020-2021	2019-2020
	13,68,36,775.13	13,92,12,763.50
	(66,64,172.02)	(23,75,988.37)
	<u>13,01,72,603.11</u>	<u>13,68,36,775.13</u>

**Schedule 3**

**Other Funds**

**1. Funds**

A. Alumni Fund

Opening Balance

Add: Alumni receipts

	2020-2021	2019-2020
	4,20,700.00	4,18,200.00
	-	2,500.00
	<u>4,20,700.00</u>	<u>4,20,700.00</u>

B. PTA Fund

Opening Balance

Addition during the year

	2020-2021	2019-2020
	1,64,700.00	1,63,500.00
	-	1,200.00
	<u>1,64,700.00</u>	<u>1,64,700.00</u>
	<u>5,85,400.00</u>	<u>5,85,400.00</u>

**Schedule 4**

**Loans and Borrowings**

Loans:

(a) Scheduled Banks

SIB OD A/c

Bus Loan with CSB

Car Loan with CSB

Term loan with SIB

Short Term Loan with SBT

Short Term Loan with FB

Others

	2020-2021	2019-2020
	10,45,032.26	35,47,875.72
	15,97,071.78	19,67,395.25
	9,81,830.76	12,42,158.00
	76,08,160.60	29,32,238.85
	46,53,015.00	41,87,015.00
	21,23,349.00	-
	-	-
	<u>1,80,08,459.40</u>	<u>1,38,76,682.82</u>

(b) Interest Free Loans

Loan from Radio Macfast

Loan from Boys Hostel

Loan from Hostel

Others (Annexure 1)

	2020-2021	2019-2020
	36,28,515.00	34,94,054.00
	9,43,838.76	9,60,438.76
	79,22,925.00	81,52,925.00
	62,90,000.00	62,90,000.00
	<u>1,87,85,278.76</u>	<u>1,88,97,417.76</u>
	<u>3,67,93,738.16</u>	<u>3,27,74,100.58</u>

**Schedule 5**

**Deposits**

A. Caution Deposits

Opening Balance

Add: Receipts during the year

Less: Refund during the year

B. Canteen Security Deposit

D. Book Bank

Opening Balance

Add: Receipts during the year

Less: Refund during the year

Others

	2020-2021	2019-2020
	13,19,419.00	22,11,219.00
	93,000.00	58,800.00
	<u>14,12,419.00</u>	<u>22,70,019.00</u>
	6,90,760.00	9,50,600.00
	7,21,659.00	10,000.00
	<u>10,000.00</u>	<u>10,000.00</u>
	-	-
	18,076.00	16,076.00
	-	2,000.00
	<u>18,076.00</u>	<u>18,076.00</u>
	-	-
	18,076.00	-
	-	-
	<u>18,076.00</u>	<u>18,076.00</u>
	-	-
	<u>7,49,735.00</u>	<u>13,59,495.00</u>

**Schedule 6**

**Advances**

Bioscience

MCA

MBA

Catholic Diocese of Tiruvalla

Corporate Educational Agency

	2020-2021	2019-2020
	4,78,650.00	4,98,650.00
	3,43,350.00	3,51,400.00
	5,21,600.00	8,44,600.00
	56,94,026.00	56,94,026.00
	45,37,828.10	45,37,828.10
	<u>1,15,75,454.10</u>	<u>1,19,26,504.10</u>
	<u>1,15,75,454.10</u>	<u>1,19,26,504.10</u>

**Schedule 7**

**Current Liabilities**

(A) Sundry Creditors (Annexure 2)

Against Capital Goods	52,38,985.00		46,08,004.00	
Other Creditors	<u>17,16,693.00</u>	69,55,678.00	<u>5,69,974.00</u>	51,77,978.00
<b>(B) Payables:</b>				
Electricity charges	1,04,476.00		70,294.00	
TDS	51,160.00		23,758.00	
EPF	1,70,013.00		1,96,162.00	
ESI	14,851.00		18,614.00	
Salary	61,401.00		18,48,403.00	
Telephone Charges	10,312.00		10,312.00	
Others	-	4,12,213.00	<u>35,640.00</u>	22,03,183.00
<b>(C) Others:</b>				
Fee received in advance	1,21,59,404.00		94,05,405.00	
Kerala Workers Welfare Fund	9,794.00		9,794.00	
SC/ST Stipend Payable	1,39,676.00		1,39,676.00	
Project Fees	5,000.00		-	
University Exam Conducting fees	1,30,249.00		1,30,249.00	
UNI:Exam Fee Advance	32,234.00	1,24,76,357.00	40,234.00	97,25,358.00
		<u>1,98,44,248.00</u>		<u>1,71,06,519.00</u>

#### Schedule 9

##### Deposits, Loans & Advances

###### **(a) Deposits:**

Fixed Deposit with AICTE(MCA-4343)	1,04,52,627.07		96,41,201.55	
Add: Interest accrued on FD during the year	<u>9,07,479.67</u>	1,13,60,106.74	<u>8,11,425.52</u>	1,04,52,627.07
Fixed Deposit with AICTE (MBA-4875)	92,22,924.73		85,06,959.60	
Add: Interest accrued on FD during the year	<u>8,00,718.96</u>	1,00,23,643.69	<u>7,15,965.13</u>	92,22,924.73
Fixed Deposit with MG University	9,07,128.39		8,36,709.04	
Add: Interest accrued on FD during the year	<u>78,755.37</u>	9,85,883.76	<u>70,419.34</u>	9,07,128.39
Fixed Deposit with FB	3,54,648.13		3,33,371.13	
Add: Interest accrued on FD during the year	<u>18,285.00</u>	3,72,933.13	<u>21,277.00</u>	3,54,648.13
FD with FB	22,58,099.87		21,22,625.87	
Add: Interest accrued on FD during the year	<u>1,33,951.00</u>	23,92,050.87	<u>1,35,474.00</u>	22,58,099.87
FD with CSB	22,40,929.00		21,08,037.00	
Add: Interest accrued on FD during the year	<u>1,26,325.00</u>	23,67,254.00	<u>1,32,892.00</u>	22,40,929.00
Deposit with KSEB		3,53,718.00		3,53,718.00
Telephone Deposit		20,500.00		20,500.00
Electricity Deposit		3,25,000.00		3,25,000.00
Deposit with Mathews gas service		24,150.00		24,150.00
Deposit with Vadakkethil gas service		3,000.00		3,000.00
Madyasthan Readers club		30,000.00		30,000.00
<b>(b) Loans:</b>				
University Exam Duty Advance	66,209.00		66,209.00	
Staff Loan	<u>3,13,670.00</u>	3,79,879.00	<u>6,96,650.00</u>	7,62,859.00
<b>(c) Advance:</b>				
H.O. Account	17,60,179.88		8,08,086.88	
M.G. University	21,405.00		21,405.00	
Pattiyani & Pattiyani Associates	-		1,00,000.00	
Inmakes Software Solutions	37,500.00		37,500.00	
National Fire & Safety System	3,00,000.00		3,00,000.00	
UNI: Student Fees	23,848.00		23,848.00	
UNI:Fee Management Quota Students	10,839.70		-	
Others	-	21,53,772.58	75,19,834.00	88,10,673.88
		<u>3,07,91,891.77</u>		<u>3,57,66,258.07</u>

#### Schedule 10

##### Current Assets

###### Receivables

Fees Receivable	2,65,95,639.00		2,72,57,049.00	
Logic Manse	32,000.00		32,000.00	
Subsidy Receivable	25,50,120.00		25,50,120.00	
TDS A.Y.2020-21	2,09,240.00		2,09,240.00	
TDS A.Y.2021-22	<u>1,67,356.00</u>	2,95,54,355.00	-	3,00,48,409.00
Other receivables				<u>10,86,093.00</u>
		<u>2,95,54,355.00</u>		<u>3,11,34,502.00</u>

#### Schedule 11

##### Cash & Bank Balances

###### Cash at Bank:-

Union Bank of India A/C NO 110110100002944	23,008.72		22,592.03	
C.B.I A/C NO 3031504397(GENERAL)	12,54,231.84		24,29,773.04	
C.B.I A/c No 3031508631	1,20,046.00		1,16,513.00	
C.B.I A/C NO 3031509974(U.G.C)	18,377.45		18,212.00	
C.S.B 1183-19001	26,869.93		1,69,464.98	
C.S.B A/c 484 MBA	1,93,840.67		9,57,831.25	
C.S.B 195001	2,89,606.30		1,09,329.45	
C.S.B 195003 (MCA)	26,598.50		80,183.25	
C.S.B 195004(Bio)	59,465.50		1,40,965.50	

Federal Bank A/c 12230	34,054.00	34,054.00	
Federal Bank A/c 12321	6,16,068.00	13,33,373.00	
Indus Ind Bank M 70754-065	10,532.85	10,532.85	
IOB A/C NO 3855	3,91,773.59	65,498.13	
SBI A/C NO 5775	-	4,557.00	
SBI (SC/ST)A/c	3,57,007.50	22,33,767.50	
SBT A/C NO 78571	2,91,842.68	2,53,181.68	
SBT A/C NO 80386	41,330.00	40,225.00	
SIB A/C NO 18055	4,65,945.42	42,68,558.95	88,33,866.09
Cash-in-Hand		3,93,055.00	6,29,367.00
		<u>46,61,613.95</u>	<u>94,63,233.09</u>

**Schedules to Income & Expenditure Account for the year ended 31st March,2021**

**Schedule 12**

**Tuition fees**

MBA	3,41,30,200.00	4,30,69,000.00
MCA	1,13,91,400.00	1,17,02,400.00
Bioscience	97,99,300.00	1,55,83,420.00
Late Fee & Fine	1,07,680.00	2,01,480.00
Other Fees	-	5,940.00
	<u>5,54,28,580.00</u>	<u>7,05,62,240.00</u>

**Schedule 13**

**Other Academic Receipts**

Bus Receipts	1,41,110.00	4,21,550.00
Sale of Application Forms	65,300.00	1,01,530.00
<b>Academic Project Receipts</b>		
SMU Online/Offline Exam	83,040.00	49,800.00
Others	-	6,000.00
	<u>2,89,450.00</u>	<u>5,78,880.00</u>

**Schedule 14**

**Other Income**

Interest Received	23,53,904.00	21,78,266.00
Project Income	25,250.00	-
SC/ST Hostel Fee	67,200.00	20,000.00
SC/ST Exam Fee	27,500.00	-
Journal Receipts	26,925.00	39,000.00
Laptop from SC/ST	25,000.00	-
National Conference	3,100.00	-
National Service Scheme	27,745.00	-
Workshop	21,000.00	-
E.T Club	17,955.00	-
Others	-	6,76,615.31
	<u>25,95,579.00</u>	<u>29,13,881.31</u>

**Schedule 15**

**Employee Benefit Expenses**

Salary & Allowances	2,36,22,277.00	2,37,93,256.00
Faculty development	13,975.00	1,24,600.00
Festival allowance	2,000.00	1,13,000.00
Staff welfare	13,418.00	1,14,221.00
Honorarium	2,83,350.00	2,82,025.00
EPF	10,98,313.00	12,55,779.00
ESI	1,65,547.00	2,48,010.00
Ex-gratia Payments	4,18,600.00	5,56,464.00
Medi claim insurance	53,590.00	40,862.00
	<u>2,56,71,070.00</u>	<u>2,65,28,217.00</u>

**Schedule 16**

**Repairs & Maintenance**

Repairs & maintenance (Civil)	38,83,210.00	1,01,84,767.00
Repairs & maintenance (Electrical)	5,31,220.00	11,70,521.00
Repairs & maintenance (Equipment)	3,45,597.00	5,03,595.00
Repair & maintenance (Furniture)	13,867.00	29,976.00
Repairs & maintenance (Generator)	1,09,043.00	1,15,125.00
	<u>48,82,937.00</u>	<u>1,20,03,984.00</u>

**Schedule 17**

**Indirect expenses**

Admission Expense	1,88,098.00	2,72,456.00
Agricultural Expenses	79,146.00	89,180.00
AICTE Processing fee	1,31,823.60	1,17,723.00
AMC Charges	91,927.00	1,87,238.00
Audit Fees	29,500.00	35,600.00
Audit Expense	35,400.00	35,400.00
Board Meeting Expenses	90,000.00	3,37,235.00
Charity & Donation	12,500.00	1,09,350.00
Covid 19	2,65,765.00	8,784.00
Bad Debt written off	3,06,000.00	-

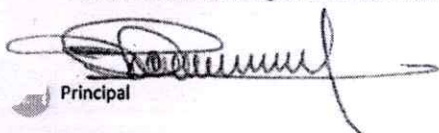
Entertainment charges	11,095.76	9,574.00
Earn While you Learn	7,700.00	-
Food expense	9,884.00	44,574.00
Gardening charges	7,697.00	45,895.00
Herbal Garden	43,288.00	4,635.00
Industrial visit	30,000.00	10,29,803.00
Insurance charges (Building)	1,07,100.00	79,730.00
Insurance charges (Bus)	1,68,980.00	-
Internet Charges	5,27,884.00	5,21,404.00
Incentive	1,03,000.00	-
Inspection Charges	22,620.00	-
ISO Certificate	16,250.00	-
Journal	1,67,399.00	2,25,516.00
KSEB Settlement against Deposit	50,30,340.00	-
Lab Materials	6,21,140.00	3,94,996.00
Legal charges	1,13,000.00	34,150.00
Library books(exp)	2,230.00	33,030.00
Library duty allowance	49,000.00	55,400.00
MAKS (Exp)	8,000.00	65,709.00
Membership fee	42,480.00	65,360.00
Miscellaneous expenses	3,003.00	9,350.00
Newspaper & periodicals	1,64,692.00	3,96,379.00
Postage charges	15,342.00	32,701.00
Professional Tax	16,027.00	4,500.00
Rates & Taxes	10,37,634.00	11,64,944.00
Renewal Charges	79,195.00	-
SC/ST Exam fees	42,370.00	15,375.00
Security service charges	2,87,586.00	4,67,640.00
Soft skill & Training charges	9,11,190.00	31,77,195.00
Software License	2,466.00	-
Sports & Games	9,461.00	94,277.00
Students welfare	99,886.00	1,32,549.00
Telephone charges	1,35,156.00	1,36,810.00
Travelling & conveyance expenses	52,240.00	1,34,214.00
Water Charges	9,398.00	10,269.52
Website Renewal & Upgrade	1,11,672.96	56,322.46
Zoom Expenses	1,37,376.50	-
Others	-	34,08,190.00
	<b>1,25,46,218.82</b>	<b>1,40,86,961.98</b>

**Schedule 18**

Previous Years figures have been re-arranged or re-grouped wherever found necessary.

Signature to schedules 1 to 18

For Mar Athanasios College for Advanced Studies

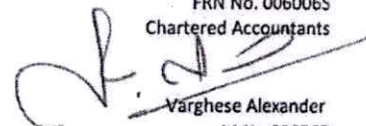


Principal

Tiruvalla  
01-09-2021



For V Alexander & Co.  
FRN No. 0060065  
Chartered Accountants



Varghese Alexander  
M No.029567  
Chartered Accountant  
UDIN : 21029567AAAAGF7202



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