AHALIA SCHOOL OF ENGINEERING & TECHNOLOGY
BALANCE SHEET AS ON 31.03.2023

	SCHEDULES	31.03.2023	31.03.2022
CAPITAL AND LIABILITIES			
Capital Fund		-	-
Reserves and Surplus	1	(64,792,817.12)	(40,342,201.18)
Deposits	2	8,965,000.00	8,515,000.00
Secured Loan	3	3,702,958.97	-
Unsecured Loans	4	49,770,000.00	52,620,000.00
Current Liabilities	5	32,462,808.45	3,188,049.24
TOTAL		**30,107,950.30**	**23,980,848.07**
PROPERTIES AND ASSETS			
Property Plant and Equipment	6	19,490,162.25	14,792,015.00
Deposits	7	5,778,090.00	4,803,090.00
Current Assets & Loans and Advances			
A.Current Assets	8	4,786,910.05	4,206,743.06
B.Loans and Advances	9	52,788.00	179,000.00
TOTAL		**30,107,950.30**	**23,980,848.06**

Schedules 1 to 9 forms an integral part of this financial statements.

AS PER OUR REPORT OF EVEN DATE ATTACHED
FOR MANIKANDAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM NO.008520S

Dr. V. S. Gopalan
(Managing Trustee)

Sriyani Kumuduni Rathnayaka
(Trustee)

A.G.Ajith Prasad
(Trustee)

C.K. MANIKANDAN
(MANAGING PARTNER)
M.NO.208654

MANIKANDAN ASSOCIATES CHALAKUDY 680 307 CHARTERED ACCOUNTANTS

PALAKKAD
29th September 2023

AHALIA INTERNATIONAL FOUNDATION Kozhipara (PO), Palakkad 678 557.

AHALIA SCHOOL OF ENGINEERING & TECHNOLOGY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Advertisement Expenses	1,065,789.07	Bus Fee	15,647,353.00
Affiliation Fee	426,000.00	Admission Fee	28,000.00
Application And Registration Fee	64,000.00	Exam fee	105,390.00
Arts & Sports Fee	256,350.00	Hostel Accomadation & Food	1,341,800.00
Bank charges	34,141.60	Special Fee	4,466,000.00
BSNL Lease Rent	-	Tuition Fee	34,207,655.00
Bus Parking Charges	169,900.00	Educational Services - Lab	57,000.00
Celebration Expenses	8,000.00	Graduation Day (Income)	116,190.00
Compensation Cess	41,743.56	Interest On Electricity Deposit	5,432.00
Consumables	9,735.00	Interest Received	112,458.00
Domain Renewal Charges	3,687.16	Internal Improvement Exam Fe	71,200.00
Electricity Charges	14,701,606.10	Lab Income	81,000.00
Employer's Contribution - EPF	285,103.00	Registration Fee-income	152,250.00
ESI- Employer Contribution	145,365.00	Rent	20,168.00
Fee concession	2,450,000.00	Sale Of Text Book	14,058.00
Food & Refreshment Expense	448,429.00	Scrap Sale	13,266.64
Frieght charges	2,336.95	Sponsership Fee	155,001.00
Fuel Charges	5,960,145.88	Students Personality Dev Fee	149,800.00
GST Expenses	1,353,159.19	Uniform Fee	339,071.40
Garden Maintenance Work	280,000.00	Sundry Creditors Written Off	4,892.00
Hire Charges	1,296,366.00	Discount Received	227,390.16
House Keeping Charges	788,670.23		
Iso Accreditation Charges	24,700.00		
Insurance Premium - Vehicles	751,787.65		
Insurance Premium - Students	61,867.00		
Interest on Vehicle Loan	66,892.97		
Internet charges	257,732.88		
Inspection Fee	236,000.00		
Lab Consumables	148,902.65		
Legal Charges	75,000.00		
Membership Fee	13,570.00		
Mess Expenses	1,233,000.00		
Miscellenous expense	124,563.82		
News Paper & Periodicals	138,258.00		
NACC - Accreditation Charges	413,000.00		
NSS Expense	39,307.00		
Postage & Courier Charges	2,668.00		
Printing & Stationery	1,917,345.67		
Proffessional fee	35,500.00		
Programme Expenses	207,397.00		
Purchase of Text book	11,804.00		
Rates & Taxes	518,967.00		
Referral Commission	340,000.00		
Registration Expenses	200.00		

Rent	209,796.54		
Repairs and Maintenance	3,929,437.67		
Salaries & Allowances	35,704,944.00		
Sponsorship Fee	40,000.00		
Sports Items	69,135.38		
Stationery expense	2,051.00		
Subscription Charges	188,351.82		
Telephone & Internet Charges	411,596.82		
Travelling Expenses	153,194.50		
Training Expense	20,000.00		
Wages	25,600.00		
Uniform & Accessories	275,468.60		
Depreciation	4,327,423.44		
Excess of Income over Expenditure	**(24,450,615.95)**		
Total	**57,315,375.20**	**Total**	**57,315,375.20**

AS PER OUR REPORT OF EVEN DATE ATTACHED
FOR MANIKANDAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM NO.008520S

MANIKANDAN ASSOCIATES CHALAKUDY 680 307 CHARTERED ACCOUNTANTS

Dr. V. S. Gopalan **(Managing Trustee)**

Sriyani Kumuduni Rathnayaka **(Trustee)**

A.G.Ajith Prasad **(Trustee)**

C.K. MANIKANDAN
(MANAGING PARTNER)
M.NO.208654

Palakkad
29th September 2023

AHALIA INTERNATIONAL FOUNDATION Kozhipara (PO), Palakkad 678 557.

1. RESERVES AND SURPLUS	31.03.2023	31.03.2022
Opening Balance	(40,342,201.18)	(15,654,634.57)
Add:Excess of Income over Expenditure	(24,450,615.95)	(24,687,566.61)
TOTAL	**(64,792,817.12)**	**(40,342,201.18)**

2.DEPOSITS	31.03.2023	31.03.2022
Caution Deposit	8,965,000.00	8,515,000.00
TOTAL	**8,965,000.00**	**8,515,000.00**

3.SECURED LOANS	31.03.2023	31.03.2022
HDFC Loan Ac No: 137605384 (KL 70 G 8530)	836,931.91	-
HDFC Loan Ac No: 137605507 (KL 70 G 8498)	836,931.91	-
Vehicle Loan _ HDFC Bank (136683189)	2,029,095.15	-
TOTAL	**3,702,958.97**	**-**

4.UNSECURED LOANS	31.03.2023	31.03.2022
Loans from V.S. Gopalan	49,770,000.00	52,620,000.00
TOTAL	**49,770,000.00**	**52,620,000.00**

5.CURRENT LIABILITIES	31.03.2023	31.03.2022
Branch	21,110,003.24	(6,770,786.48)
Kerala Health Care Pvt Ltd	419,258.00	232,120.00
Ahalia Health Care Pvt Ltd	89,930.00	19,940.00
Kairali Heritage Centre	2,750.00	2,750.00
Kairali Herbal Cure Pvt Ltd	115,400.00	-
EPF Payable	26,632.00	49,295.00
ESI Payable	2,901.00	16,100.00
Expenses Payable	5,091,470.70	5,389,129.70
NSS Students Fund	15,897.00	2,507.00
Advance Fees	902,540.82	519,096.82
Retention Money	404,549.00	267,665.00
Sundry Creditors	1,308,620.69	463,666.20
PTA Fund	2,972,856.00	2,996,566.00
TOTAL	**32,462,808.45**	**3,188,049.24**

6. Property, Plant and Equipment

Sl No.	Particulars	Rate	Gross Block				Depreciation						Net Block	
			As on 1.4.2022	Additions / Deductions		As on 31.3.2023	As on 1.4.2022	For the year				As on 31.3.2023	W.D.V as on 31.3.2023	W.D.V as on 31.3.2022
				>180 Days	< 180 days			On W.D.V as on 1.04.2022	>180 Days	< 180 days	Total for the year			
1	Air conditioner	10%	497,805.13			497,805.13	24,890.00	47,291.50	-	-	47,291.50	72,181.50	425,623.63	472,915.00
2	Bulding WIP	0%	-			-	-	-	-	-	-		-	-
3	Camera	15%	290,031.00			290,031.00	126,357.70	24,550.95	-	-	24,550.95	150,908.65	139,122.35	163,673.00
4	Computer & Acessories	40%	5,406,257.13	2,564,935.46	138,999.92	8,110,192.51	4,872,627.57	213,452.00	1,025,974.18	27,799.98	1,267,226.17	6,139,853.74	1,970,338.77	533,630.00
5	Electrical Fittings	10%	270,019.25	88,414.36	428,443	786,876.66	56,318.93	21,370.00	8,841.44	21,422.15	51,633.59	107,952.52	678,924.14	213,700.00
6	Fire & Safety Equipment	15%	3,493.00			3,493.00	1,669.60	273.45	-	-	273.45	1,943.05	1,549.95	1,823.00
7	Furniture & Fixtures	10%	6,105,067.97	203,580.01	430,434.23	6,739,082.21	3,434,267.45	267,080.10	20,358.00	21,521.71	308,959.81	3,743,227.26	2,995,854.95	2,670,801.00
8	Kitchen Equipments & Utensils	15%	1,820.00			1,820.00	870.25	142.50	-	-	142.50	1,012.75	807.25	950.00
9	Library Books	40%	5,701,904.39	506,408.00	20,260.53	6,228,572.92	5,397,047.50	121,942.80	202,563.20	4,052.11	328,558.11	5,725,605.61	502,967.31	304,857.00
10	Office Equipment	10%	973,215.99	44,019.03	35,241	1,052,476.30	266,350.20	70,686.60	4,401.90	1,762.06	76,850.57	343,200.77	709,275.53	706,866.00
11	Plant & Machinery	15%	23,838,745.48		28,350	23,867,095.08	16,820,664.06	1,052,712.15	-	2,126.22	1,054,838.37	17,875,502.43	5,991,592.65	7,018,081.00
12	Projector	40%	227,150.00			227,150.00	217,304.60	3,938.00	-	-	3,938.00	221,242.60	5,907.40	9,845.00
13	Road Work	10%	1,326,694.20		176,245.00	1,502,939.20	499,772.10	82,692.20	-	8,812.25	91,504.45	591,276.55	911,662.65	826,922.00
14	Software	40%	2,153,622.00		141,600	2,295,222.00	2,107,867.40	18,302.00	-	28,320.00	46,622.00	2,154,489.40	140,732.60	45,755.00
15	UPS & Batteris	15%	73,660.95			73,660.95	30,855.90	6,420.75	-	-	6,420.75	37,276.65	36,384.30	42,805.00
16	Vehicle	30%	17,859,912.00		4,218,640	22,078,552.18	16,825,435.10	310,343.10	-	632,796.03	943,139.13	17,768,574.23	4,309,977.95	1,034,477.00
17	Water Cooler	15%	32,000.00			32,000.00	12,348.00	2,947.80	-	-	2,947.80	15,295.80	16,704.20	19,652.00
18	Lift	10%	848,260.94			848,260.94	122,998.03	72,526.30	-	-	72,526.30	195,524.33	652,736.61	725,263.00
								-	-	-	-	-	-	
	Total		**65,609,659.43**	**3,407,356.86**	**5,618,213.79**	**74,635,230.08**	**50,817,644.39**	**2,316,672.20**	**1,262,138.72**	**748,612.52**	**4,327,423.44**	**55,145,067.83**	**19,490,162.25**	**14,792,015.00**
	Previous Year		**63,872,372.12**	**340,216.16**	**1,397,071**	**65,609,659.43**	**47,531,735.41**	**2,744,872.66**	**175,166.82**	**365,869.27**	**3,285,909.00**	**50,817,644.40**	**14,792,015.00**	**16,340,635.50**

7. DEPOSIT	31.03.2023	31.03.2022
Security Deposit - AICTE (Interest Free)	3,500,000.00	3,500,000.00
Security Deposit - KSEB	1,278,090.00	1,278,090.00
Security Deposit - Consumer Dispute Redressal Forum	-	25,000.00
Security Deposit - KTU	1,000,000.00	-
TOTAL	**5,778,090.00**	**4,803,090.00**

8.CURRENT ASSET	31.03.2023	31.03.2022
Cash In Hand	250,616.00	219,099.00
Cash At Bank		
ICICI A/c No. 851	55,628.30	
AXIS A/c No- 60079	65,366.54	62,555.04
Canara A/c No - 0011	3,656.00	2,581.00
Canara A/c No.0261	117,709.70	232,198.70
FBL A/c No- 17333	7,352.88	333,304.80
FBL A/c No- 2447	1,850.00	850.00
IEEE Students Ac No : 6174101001157	37,596.70	42,192.70
SBI A/c No- 1174	159,264.53	48,945.53
Canara Bank A/ C No.6174101001002	81,454.60	705,892.63
PM YUVA AC NO : 6174101000805	59,700.00	62,972.00
Sundry Debtors	3,906,896.80	2,585,883.88
E-GRANTS Receivable	(103,000.00)	(103,000.00)
TCS Recievable	-	580.78
Input Receivable	142,818.00	12,687.00
TOTAL	**4,786,910.05**	**4,206,743.06**

9.LOANS &ADVANCES	31.03.2023	31.03.2022
General Advance	52,788.00	179,000.00
TOTAL	**52,788.00**	**179,000.00**