



**KUMAR & BIJU ASSOCIATES LLP**  
CHARTERED ACCOUNTANTS  
Thiruvananthapuram  
tvm@kbassociates.in

**AUDITOR'S REPORT**

We have audited the Balance Sheet of **ALL KERALA ASSOCIATION FOR THE MENTALLY RETARDED**, Murinjapalam, Medical College, Thiruvananthapuram as at 31<sup>st</sup> March, 2022 and also the Income and Expenditure Account for the year ended on that date.

1. The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.
2. In our opinion and to the best of our information and according to the explanations given to us and as shown by the books of the association,

We report that:

- (a) The Balance Sheet is a full and fair Balance Sheet containing the necessary particulars and properly drawn up as to exhibit a true and fair view of the liabilities and assets of the association as at 31<sup>st</sup> March 2022.
- (b) The Income and Expenditure Account shows a true balance of the excess of Expenditure over Income for the year covered by the accounts.
- (c) Wherever we have called for any explanation and information such explanation and information have been given to us and we have found them to be satisfactory.

For **KUMAR & BIJU ASSOCIATES LLP**  
Chartered Accountants



**ASHA SREE M NAIR**  
(Partner)  
Membership No.231248

Place: Thiruvananthapuram  
Date: 04.08.2022

UDIN-22231248AOMVV03658

HEAD OFFICE

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**COCHIN**

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**CALICUT**

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**VARKALA**

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# ALL KERALA ASSOCIATION FOR THE MENTALLY RETARDED

Admn. Office - Central Institute on Mental Retardation

Murinjapalam, Medical College, Thiruvananthapuram

BALANCE SHEET AS ON 31st MARCH 2022

| LIABILITIES                                                                                        | AMOUNT (₹)    | ASSETS                                    | AMOUNT (₹)    |
|----------------------------------------------------------------------------------------------------|---------------|-------------------------------------------|---------------|
| <b>CAPITAL ACCOUNT</b>                                                                             |               | <b>FIXED ASSETS - Schedule 5</b>          |               |
| Development Fund                                                                                   | 24,818,090.56 | Capital Work in Progress                  | 32,974,325.16 |
| Property Fund                                                                                      | 8,545,821.00  |                                           | 3,551,430.00  |
|                                                                                                    |               | <b>CURRENT ASSETS, LOANS AND ADVANCES</b> |               |
| <b>CTMR for Skill Development of the Mentally Challenged with focus on Agriculture Programme :</b> |               | Sundry Debtors                            | 44,110.00     |
| Grant Received from NSIL                                                                           | 187,200.00    | NSC                                       | 500.00        |
|                                                                                                    |               | National Programme                        | 403,961.85    |
| Less: Expenditure incurred up to 31.03.2022                                                        | 68,850.00     | Deposits and Advances - <b>Schedule 6</b> | 2,865,711.50  |
| <b>SECURED LOAN- Schedule 1</b>                                                                    |               | Books & Teaching Materials                | 130,664.10    |
|                                                                                                    |               | TDS & TCS                                 | 7,643.00      |
| <b>UNSECURED LOAN- Schedule 2</b>                                                                  |               | Interest accrued on deposits              | 19,951.00     |
|                                                                                                    |               | Live Stock & Agricultural Products        | 322,175.00    |
| <b>CURRENT LIABILITIES &amp; PROVISIONS</b>                                                        |               | <b>Closing Cash and Bank Balances</b>     |               |
| Sundry Creditors- <b>Schedule 3</b>                                                                | 1,671,504.81  |                                           |               |
| Expense Payable - <b>Schedule 4</b>                                                                | 20,341,277.00 |                                           |               |
| Government Grant Refundable (GOI)                                                                  | 633,997.00    | Cash in Hand - <b>Schedule 7</b>          | 46,800.89     |
| Government Grant Refundable(Kerala)                                                                | 129,995.00    | Bank Balances- <b>Schedule 8</b>          | 5,201,015.71  |



| INCOME AND EXPENDITURE ACCOUNT                         |                      |                      |
|--------------------------------------------------------|----------------------|----------------------|
| As on 1st April 2021                                   | 20,920,692.81        |                      |
| Add: Excess of Expenditure over Income during the Year | 526,938.60           |                      |
|                                                        |                      | 21,447,631.41        |
| <b>TOTAL</b>                                           | <b>67,015,919.62</b> | <b>67,015,919.62</b> |

*Fr. Thomas Felix CMI*

Place: Thiruvananthapuram  
Date: 04.08.2022

**Fr. Thomas Felix CMI**  
President

*Sr. Liset*

**Sr. Liset**  
Treasurer

*Mary Joseph*

**Mary Joseph**  
General Secretary  
*As per our report of even date.*  
**For KUMAR & BIJU ASSOCIATES LLP**  
Chartered Accountants



**ASHA SREE M NAIR**  
(Partner)  
Membership No. 231248

UDIN-22231248AOMV03658

# ALL KERALA ASSOCIATION FOR THE MENTALLY RETARDED

Admn. Office - Central Institute on Mental Retardation

Murinjapalam, Medical College, Thiruvananthapuram

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

| EXPENDITURE                         | AMOUNT (₹)   | INCOME                                     | AMOUNT (₹)   |
|-------------------------------------|--------------|--------------------------------------------|--------------|
| To Salaries and Allowances          | 6,286,948.00 | By Donation Received (Indian Rupee)        | 5,192,165.93 |
| " Travelling Expenses               | 135,251.00   | " Donation Received (Foreign Contribution) | 1,967,475.68 |
| " Agricultural Farm Expenses        | 3,640.00     | " Govt grant- Kerala                       | 3,054,600.00 |
| " Medical Expenses                  | 158,389.00   | Less: Unspent amount                       |              |
| " Bank Charges and Commission       | 20,821.76    | Refundable                                 | 129,995.00   |
| " Presentations, Donation & Charity | 11,910.00    | " Vocational Training Income               | 7,326.00     |
| " Cooly and Wages                   | 615,710.00   | " Noon Feeding Income                      | 26,712.00    |
| " Postage and Telegram              | 36,262.00    | " Grant in aid - Kerala Raj Bhavan         | 160,000.00   |
| " News Paper and Periodicals        | 15,620.00    | " Interest Received                        | 368,215.00   |
| " Vehicle running expenses          | 184,680.00   | " Miscellaneous Income                     | 30,938.46    |
| " Animal & Birds                    | 66,800.00    | " Agricultural & Diary Income              | 777,233.00   |
| " School Expenses                   | 5,344.00     | Reimbursement - Ali Yavar Jung University  | 21,122.00    |
| " Electricity Charges               | 82,425.00    | " Interest on Income Tax Refund            | 4,344.00     |
|                                     |              | " Sale of Animals & Birds                  | 420.00       |



|                                                                               |             |                                                 |            |
|-------------------------------------------------------------------------------|-------------|-------------------------------------------------|------------|
| " Internet Charges                                                            | 8,593.00    | " Books & Teaching Materials                    | 4,000.00   |
| " Professional Fees                                                           | 156,500.00  | " Loan Writtenoff                               | 639,310.00 |
| " Book, Documentary Film, Album Preparation Expenses                          | 105,000.00  | " Subsidy                                       | 3,027.00   |
| " Miscellaneous Expenses                                                      | 26,812.00   | " Excess of Expenditure over Income transferred |            |
| " Honorarium                                                                  | 417,403.00  | to Balance Sheet                                | 526,938.60 |
| " Maintenance of live stock & poultry                                         | 365,498.00  |                                                 |            |
| " Telephone Charges                                                           | 28,407.00   |                                                 |            |
| " Rates, Taxes & Insurance                                                    | 212,232.00  |                                                 |            |
| " Books & Teaching Materials used (schedule - 9                               | 44,818.50   |                                                 |            |
| " Decrease / (Increase) in Live Stock & Agricultural Products (schedule - 10) | (40,675.00) |                                                 |            |
| Affiliation & Incidental Charges                                              | 16,000.00   |                                                 |            |
| " EPF Employer Contribution                                                   | 560,173.00  |                                                 |            |
| " EPF Administrative Charges                                                  | 30,136.00   |                                                 |            |
| " Interest on Loan                                                            | 151,763.29  |                                                 |            |
| " Office expenses                                                             | 26,409.00   |                                                 |            |
| " Noon Feeding Expenses                                                       | 64,228.00   |                                                 |            |
| " Vocational Training                                                         | 37,040.00   |                                                 |            |
| " Water Charges                                                               | 22,010.00   |                                                 |            |
| " Printing and Stationery                                                     | 25,261.00   |                                                 |            |



|                              |                      |                      |
|------------------------------|----------------------|----------------------|
| " Welfare Expenses           | 90,329.00            |                      |
| " Meeting & Seminar Expenses | 22,855.00            |                      |
| " Repairs and Maintenance    | 493,714.00           |                      |
| " Mess and Guest Expenses    | 172,286.00           |                      |
| Less: Reimbursement          | 1,500.00             |                      |
| " Depreciation               | 1,994,739.12         |                      |
| <b>TOTAL</b>                 | <b>12,653,832.67</b> | <b>TOTAL</b>         |
|                              |                      | <b>12,653,832.67</b> |

*Fr. Thomas Felix CMI*  
**Fr. Thomas Felix CMI**  
President

*Sr. Liset*  
**Sr. Liset**  
Treasurer

*Mary Joseph*  
**Mary Joseph**  
General Secretary  
*As per our report of our date*  
**For KUMAR & BIJU ASSOCIATES LLP**  
Chartered Accountants



*Asha Sree M Nair*

**ASHA SREE M NAIR**  
(Partner)  
Membership No. 231248  
UDIN - 22231248ACMVV03658

Place: Thiruvananthapuram  
Date: 04.08.2022

# ALL KERALA ASSOCIATION FOR THE MENTALLY RETARDED

Admn. Office - Central Institute on Mental Retardation

Murinjapalam, Medical College, Thiruvananthapuram

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

| RECEIPTS                                    | AMOUNT (₹)   | PAYMENTS                                              | AMOUNT (₹)   |
|---------------------------------------------|--------------|-------------------------------------------------------|--------------|
| To Balance b/d                              |              | By Salary & Allowances                                | 1,418,280.00 |
| - CSB 009602955285190001                    | 7,670.38     | " Travelling Expenses                                 | 135,251.00   |
| - CSB 009601208271190001                    | 17,441.97    | " Medical Expenses                                    | 158,389.00   |
| - CSB 009601205075190001                    | 24,974.54    | " Bank Charges and Commission                         | 20,676.76    |
| - SBI 39347831535                           | 25,492.49    | " Presentations, Donation & Charity                   | 11,910.00    |
| - SBT 57004962315                           | 90.22        | " Cooly and Wages                                     | 615,710.00   |
| - SBT 57036333152                           | 513,562.12   | " Books, Documentary Film, Album Preparation Expenses | 105,000.00   |
| - Union Bank of India                       | 1,564.00     | " Postage and Telegram                                | 36,262.00    |
| - Federal Bank- 11530100072951              | 14,950.96    | Agricultural Farm Expenses                            | 3,640.00     |
| - SBI Current A/c 31191084822               | 1,345.50     | " Electricity Charges                                 | 82,425.00    |
| - SBI 67089242372                           | 825,085.75   | " EPF Administrative Charges                          | 30,136.00    |
| - Canara Bank 1100015000165                 | -            | Noon Feeding Expenses                                 | 64,228.00    |
| - IDBI bank - 0745104000013651              | 10,238.00    | Vocational Training                                   | 37,040.00    |
| - SBT - 57004966910                         | 4,375,080.84 | " Miscellaneous Expenses                              | 26,812.00    |
| - Federal Bank-10210100236085               | 2,638.40     | " Internet Charges                                    | 8,593.00     |
| - Catholic Syrian Bank - 009601206210190001 | 2,915.00     | " Water Charges                                       | 22,010.00    |
| - Catholic Syrian Bank - 009601208684190001 | 1,730.00     | " Printing and Stationery                             | 25,261.00    |
| - KGB - 40676101027572                      | 7,554.93     | " Meetings & Seminar                                  | 22,855.00    |
| - Catholic Syrian Bank - 009603355162190001 | 8,677.00     | " Telephone Charges                                   | 28,407.00    |
| - Catholic Syrian Bank - 009603568008190001 | 7,069.00     | " News Paper and Periodicals                          | 15,620.00    |
| - SBI - 67334882145                         | 36,136.30    | " Office Expenses                                     | 26,409.00    |
| - Cash                                      | 37,097.89    | School Expenses                                       | 5,344.00     |



|                                                                                                                   |              |                                         |              |
|-------------------------------------------------------------------------------------------------------------------|--------------|-----------------------------------------|--------------|
| " Government Grant-Kerala 2021-22                                                                                 | 3,054,600.00 | Affiliation & Incidental Charges        | 16,000.00    |
| " Donation (Indian Rupee)                                                                                         | 5,192,165.93 | " Repairs and Maintenance               | 238,171.00   |
| " Donation (Foreign)                                                                                              | 1,967,475.68 | " Rates, Taxes & Insurance              | 184,062.00   |
| " Grant in aid - Kerala Raj Bhavan                                                                                | 160,000.00   | " Vehicle Running Expenses              | 184,680.00   |
| " Interest Received                                                                                               | 315,520.00   | " Mess & Guest Expenses                 | 170,786.00   |
| " Income Tax Refund                                                                                               | 12,050.00    | " Maintenance of live stock & poultry   | 365,498.00   |
| " Agricultural & Diary Income                                                                                     | 777,233.00   | " Welfare Expenses                      | 90,329.00    |
| " Miscellaneous Income                                                                                            | 30,938.46    | " Honorarium                            | 417,403.00   |
| " Sale of Animals & Birds                                                                                         | 420.00       | " Animal & Birds                        | 66,800.00    |
| " Noon Feeding Reimbursements                                                                                     | 26,712.00    | " Electrical Equipments                 | 10,000.00    |
| " Vocational Training Income                                                                                      | 7,326.00     | " Furniture & Fixtures                  | 32,850.00    |
| " Subsidy                                                                                                         | 3,027.00     | " Utensils and Vessels                  | 7,975.00     |
| " Reimbursement - Ali Yavar Jung University                                                                       | 21,122.00    | " Library Books                         | 688.00       |
| " Books & Teaching Materials                                                                                      | 4,000.00     | Equipments                              | 46,300.00    |
| Enrollment Fee                                                                                                    | 12,500.00    | " Ajith Kumar, Maison (Repairing Works) | 226,560.00   |
| Examination Fee                                                                                                   | 7,350.00     | " Mojo Homes                            | 1,665,464.00 |
| " Loan - Liset                                                                                                    | 120,000.00   | " IRA.Com                               | 4,000.00     |
| " Loan - KK Joseph                                                                                                | 100,000.00   | " Kumar & Biju Associates               | 215,650.00   |
| Loan - William Jacob                                                                                              | 16.00        | " Subash Kumar (Hitachi Work)           | 21,000.00    |
| " Fixed Deposit                                                                                                   | 1,000,000.00 | " Lift Infra Elevators                  | 7,700.00     |
| " Loan - Sr Jancy                                                                                                 | 30,000.00    | " Steel & Tube Traders                  | 5,000.00     |
| " Loan - Sr Elise & Team                                                                                          | 97,700.00    | " Sterling Print House                  | 8,000.00     |
| Grant from NSIL (For "CIMR for Skill Development of the Mentally Challenged with focus on Agriculture" Programme) | 187,200.00   | " Sosamma (for expenses in New Delhi)   | 92,000.00    |



|   |                                      |              |
|---|--------------------------------------|--------------|
| " | Honorarium Payable Paid              | 53,500.00    |
| " | Salary Payable - Paid                | 5,730,318.00 |
| " | EPF Payable Paid                     | 1,175,769.00 |
| " | Govt Grant Refunded                  | 604,000.00   |
| " | Loan Repayment - Arun Kumar          | 20,000.00    |
| " | Loan Repayment - Sr Elise & Team     | 110,800.00   |
| " | Loan Repayment - ICICI Vehicle Loan  | 106,272.00   |
|   | Loan Repayment - KGB 40676121000344  | 25,400.50    |
|   | Loan Repayment - KGB 40676131002087  | 13,800.00    |
|   | Loan Repayment - KGB 676153900000619 | 102,000.00   |
|   | Loan Repayment - KGB 40676131003891  | 131,364.50   |
| " | Loan Repayment - Stibeck D'Cruz      | 9,200.00     |
| " | Closing Balance                      | 7,678.38     |
|   | - CSB 009602955285190001             | 150,253.40   |
|   | - CSB 009601208271190001             | 28,424.29    |
|   | - CSB 009601205075190001             | 134,583.70   |
|   | - SBI 40103206543                    | 138,938.49   |
|   | - SBI 39347831535                    | 94.22        |
|   | - SBT 57004962315                    | 175,343.57   |
|   | - SBT 57036333152                    | 1,564.00     |
|   | - Union Bank of India                | 54,956.96    |
|   | - Federal Bank- 11530100072951       | 545,379.75   |
|   | - SBT 67089242372                    | 18,666.96    |
|   | - SBI 40610620682                    |              |
|   | - Canara Bank 1100015000165          | 3.00         |



|              |                      |                                                                                                                                                                                                                                                                                                              |                                                                                                               |
|--------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
|              |                      | - IDBI bank - 0745104000013651<br>- SBT - 57004966910<br>- Catholic Syrian Bank - 009601206210190001<br>- Catholic Syrian Bank - 009601208684190001<br>- KGB - 40676101027572<br>- Catholic Syrian Bank - 009603355162190001<br>- Catholic Syrian Bank - 009603568008190001<br>- SBI - 67334882145<br>- Cash | 10,548.00<br>2,589,242.38<br>2,859.00<br>1,648.00<br>740.93<br>8,742.00<br>7,101.00<br>65,503.68<br>46,800.89 |
| <b>TOTAL</b> | <b>19,048,671.36</b> | <b>TOTAL</b>                                                                                                                                                                                                                                                                                                 | <b>19,048,671.36</b>                                                                                          |

*Fr. Thomas Felix C M I*

**Fr. Thomas Felix C M I**

President

Place: Thiruvananthapuram

Date: 04.08.2022

*Sr. Liset*

**Sr. Liset**

Treasurer

*Mary Joseph*

**Mary Joseph**

General Secretary

*As per our report of even date.*

**For KUMAR & BIJU ASSOCIATES LLP**

Chartered Accountants



*ASHA SREE M NAIR*

**ASHA SREE M NAIR**

(Partner)

Membership No. 231248

*UDIN - 22231248AOMVVO3658*