



**DEVASWOM BOARD COLLEGE  
THALAYOLAPARAMBU**  
(Affiliated to Mahatma Gandhi University, Kottayam)

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**CRITERION IV**  
*Infrastructure and Learning Resources*

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*Submitted to*  
The National Assessment and Accreditation Council  
(NAAC)  
February 2024



Midayikunnu P.O.Thalayolaparambu, Kottayam, Kerala - 686605

## 4.1.2 AUDITED INCOME AND EXPENDITURE STATEMENT OF THE INSTITUTION DURING THE ACADEMIC YEAR 2018-2019

### AUDITED STATEMENTS 2018-2019



## AJITHKUMAR & COMPANY

### CHARTERED ACCOUNTANTS

V-986, IIND FLOOR, GOODHOPE PLAZA, NEAR POST OFFICE

PIRAVOM - 686 664. PH : 0485 - 2242816, 8547922875

Email : yesajith@rediffmail.com

## CERTIFICATE

The Parties,

1. This certificate is issued in accordance with the terms of your consultation in as per the engagement letter dated 19-12-2023 engaging me to certify the Receipts and Payment Account for the year 2018-19 of various Funds such as PTA, PD, RUSA, DST and expenditure abstract of Management Fund, of **DEVASWOM BOARD COLLEGE, THALAYOLAPARAMBU, KOTTAYAM DISTRICT, KERALA** for the purpose of submitting these accounts to National Assessment and Accreditation Council (NAAC) to report the amount spent for Infrastructure Augmentation, Maintenance of Physical Facilities and Maintenance of Academic Facilities

### Parties Responsibility

2. The parties are responsible for providing full and relevant information to us, for issuing this Certificate.

### Our Responsibility

3. For the purpose of this certification, we have examined the relevant records and information's provided.
4. We have conducted our examination of the information in accordance with the "Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India". The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.



5. We have compiled with the relevant applicable requirements of the Standard on Quality Control (SQC) 1. Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements to the extent applicable to the assignment.

### Opinion

6. Based on our examination, as above, and the information and explanations given to us, we certify that the receipt payment and closing balance of PTA, PD, RUSA, DST Fund is as per Receipts & Payment Account for 2018-19 attached and Expenditure abstract of Management Fund is as per year wise break up of Expenditure spent on Management Fund for 2018-19 to 2022-23 attached.
7. We have observed that the books maintained for PD Fund & PTA Fund is from 01/06 to 31/05 each year, Management Fund is 01/03 to 28/02 each year. These period is considered as FY with out cut off date adjustment.
8. The receipt and payment for PD account for the period 2018-19 to 31-12-2020 is verified from the statement prepared for Department Audit by Directorate of Collegiate Education, Erankulam No.C2-821/2021(ii) and attached in their Audit Report No.C3/4093/2021.

### Restriction on Use

9. This certificate addressed to and provided to the Parties are solely for the purpose of presenting before the National Assessment and Accreditation Council (NAAC) and should not be used for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

Place: Piravom

Date: 17/02/2024

UDIN: 24230797BKBZRM9220

For AJITHKUMAR & COMPANY

Chartered Accountants

Firm registration number: 014010S

*[Signature]*

Dr. R. ANITHA

Principal

Devaswom Board Coll

Thalassiparambil

*[Signature]*

Ajithkumar P C, BCom, FCA

Proprietor

Membership No : 230797



**AJITHKUMAR P.C., B.Com, FCA**  
**CHARTERED ACCOUNTANT**  
Membership Number: 230797  
V-986-GOODHOPE PLAZA  
NEAR POST OFFICE, PIRAVOM - 586664  
PH: 0485-2242816, FRN: 014010S



**Devaswom Board College, Thalayolaparambu**  
Statement of Receipts & Payments of PD Fund, PTA Fund, DST & RUSA for the period 2018-19

Payments		2018-19(Rs.)	Receipts	Opening Balance	2018-19(Rs.)
<b>Tc Payments out of PD Fund</b>			<b>By PD(Personal Deposit) Fund</b>		
Library expenses		31,538.00	Admission Fee	573,058.00	18,675.00
Laboratory expenses		192,348.00	Library fee	767,094.00	152,595.00
Sports expenditure		80,125.00	Laboratory fee	664,312.00	281,114.00
Calender expenses		26,000.00	Sports fee	375,348.00	156,535.00
Assocaiton expenditure		51,462.00	Stationery fee	364,119.00	76,610.00
Metriculation expenses		83,070.00	Medical Inspection fee	173,654.00	7,252.00
Students Affiliation expenses		158,665.00	Calender fee	97,664.00	45,860.00
University Union fee		143,000.00	Magazine fee	261,281.00	76,400.00
University Sports affiliation expenses		144,315.00	Assocaiton fee	135,951.00	76,400.00
Cultural & Welfare		39,760.00	Student's Aid Fund	151,866.00	37,885.00
PAI- Students Insurance Fee		32,581.00	Audio Visual Education fee	337,981.00	7,610.00
Registration Fee		12,180.00	Women's Study	58,242.00	11,985.00
			Metriculation fee	850.00	83,070.00
			Stdents Affiliation fee	270.00	158,665.00
			University Union fee	7,645.00	143,650.00
			University Sports affiliation fee	14,850.00	145,230.00
			Cultural & Welfare	2,590.00	40,110.00
			PAI- Students Insurance Fee	995.00	32,805.00
			Registration Fee	12,440.00	12,380.00
<b>Tc Payments out of PTA Fund</b>			<b>By PTA (Parents &amp; Teachers Association) Fund</b>		
General Maintenance, plumbing, electrical & allied work		146,060.00	Balance B/d	473,351.00	
Students Activities		281,230.00	PTA Collection		1,355,950.00
Department & Club Activities		17,870.00	Advance Refunded		215,340.00
Generator maintenance & Diesel		19,840.00	Interest		21,259.00
Cleaning, Labour & Allied Activities		58,664.00			
BSNL/Internet		29,578.00			
Computer & Accessories		36,630.00			
Refreshments		8,614.00			
PTA Awards		35,660.00			
PTA Administration		2,700.00			
Refundable Advances		563,806.00			
PTA Refund expenditure		95,980.00			
Miscellaneous		56,169.00			
UGC Remittance		266,700.00			
Purchase		139,150.00			
			<b>By RUSA(Rashtriya Uchchatar Shiksha Abhiyan) Fund</b>		
			RUSA Fund Received		1,000,000.00
			<b>By DST(Department of Science &amp; Technology) Fund</b>		
			Interest & Others receipts		1,003.00
<b>Total</b>		<b>2,753,695.00</b>	<b>Total</b>	<b>4,473,561.00</b>	<b>4,158,383.00</b>
<b>By Balance C/d:</b>					
PD Fund	4,569,997.00				
PTA Fund	307,249.00				
RUSA	1,000,000.00				
DST	1,003.00	5,878,249.00			
<b>Total Payments &amp; Opening Balance</b>		<b>8,631,944.00</b>	<b>Total Receipts &amp; Closing Balance</b>		<b>8,631,944.00</b>

As per our Certificate Attached even date

Place : Piravom  
Date : 17-02-2024

For AJITHKUMAR & COMPANY  
Chartered Accountants  
FRN:0140105

CA AJITHKUMAR P C, BCOM FCA  
Proprietor  
MNo.230797

**CA AJITHKUMAR P.C., B.Com, FCA**  
**CHARTERED ACCOUNTANT**  
Membership Number:230797  
V-986-GOODHOPE PLAZA  
NEAR POST OFFICE, PIRAVOM - 686664  
PH: 0485-2342816, FRN: 0140105

Dr. R. ANITHA  
Principal  
Devaswom Board College  
Thalayolaparambu

**Devaswom Board College, Thalayolaparambu**

**YEAR WISE BREAK UP OF STATEMENT OF EXPENDITURE SPENT FROM MANAGEMENT FUND**

Particulars	2022-23	2021-22	2020-21	2019-20	2018-19
Printing & Stationery	13,550.00	23,841.00	24,320.00	20,734.00	28,263.00
Purchase of Books	198,959.00	-	193,741.00	199,176.00	-
Postal Charges	-	270.00	204.00	143.00	645.00
Computer Accessories/Lab Equipments	135,250.00	149,514.00	93,991.00	24,305.00	78,599.00
Office Expenses	48,432.00	37,921.00	43,798.00	31,495.00	32,728.00
Miscellaneous including financial assistance to staff	60,000.00	54,722.00	73,011.00	95,203.00	66,498.00
Purchase of Furniture	50,000.00	37,040.00	45,542.00	59,224.00	22,000.00
Telephone & Internet Charges	7,500.00	4,757.00	7,888.00	8,081.00	6,583.00
Electricity Charges	193,515.00	190,407.00	126,848.00	194,102.00	151,240.00
Temporary Staff Salary	1,397,243.00	1,306,435.00	1,399,241.00	1,193,930.00	748,278.00
Application fee for new courses	24,500.00	45,150.00	48,300.00	14,000.00	12,025.00
<b>Total Budgeted Expenditure</b>	<b>2,128,949.00</b>	<b>1,850,057.00</b>	<b>2,056,884.00</b>	<b>1,840,393.00</b>	<b>1,146,859.00</b>

As per our Certificate Attached even date

Place : Piravom  
Date : 17-02-2024

For AJITHKUMAR & COMPANY  
Chartered Accountants  
FRN:0140105

CA AJITHKUMAR P C, BCOM FCA  
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**CA AJITHKUMAR P.C., B.Com, FCA**  
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