



# Vidya Academy of Science & Technology Technical Campus-Kilimanoor

" A Unit of Vidya International Charitable Trust"

From the audited statement of 2017-18 in page number 11 ,the expenditure for infrastructure augmentation is

Tangible assets -  $6208229.67 + 752849.62 = 6961079.29$

Intangible assets - 0.00

Total - 69.61 Lakhs

From the audited statement of 2017-18 in page number 2 ,the expenditure for running cost = 590.39 Lakhs

Total expenditure excluding salary = expenditure for infrastructure augmentation + Running Cost of the institution

=  $69.61 + 590.39$

= 660.00 Lakhs



  
Dr.T.MATHAVARAJ RAVIKUMAR  
Principal  
Vidya Academy of Science & Technology  
Technical Campus  
Malakkal.P.O,Kilimanoor,Trivandrum-695602



Dated:

10 AUG 2018

The Members,  
Vidya International Charitable Trust,  
**THRISSUR - 680 005**

**INDEPENDENT AUDITOR'S REPORT**

We have audited the accompanying Standalone financial statements of **Vidya Academy of Science & Technology, Technical Campus, Kilimanoor** (A Unit of Vidya International Charitable Trust), which comprise the Balance Sheet as at March 31, 2018 and Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information contained in notes to accounts.


***Management's Responsibility for the Standalone Financial Statements:***

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the trust in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility:***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Management's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

  
**Dr.T.MATHAVARAJ RAVIKUMAR**

Principal

Vidya Academy of Science & Technology

Technical Campus  
Malakkal P.O, Kilimanoor, Trivandrum-695602

Jm/-





We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion:**


In our opinion and to the best of our information and according to the explanations given to us, and subject to Notes attached to and forming part of the accounts, the said accounts, read together with the accounting policies and other notes attached thereto, give a true and fair view in conformity with the Accounting Principles generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the Unit of Trust as at 31<sup>st</sup> March, 2018,
- b) In the case of Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date.

For VARMA & VARMA  
(Firm No. 004532 S)

CA. P. HARIKRISHNANUNNY B.Com. (CA)  
M.No. 213541  
PARTNER  
CHARTERED ACCOUNTANTS



  
Dr.T.MATHAVARAJ RAVIKUMAR  
Principal  
Vidya Academy of Science & Technology  
Technical Campus  
P.O. Palimandor, Trivandrum-695602



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**VIDYA ACADEMY OF SCIENCE & TECHNOLOGY TECHNICAL CAMPUS, KILIMANOOR**  
**A UNIT OF VIDYA INTERNATIONAL CHARITABLE TRUST, THRISSUR**  
**BALANCE SHEET AS AT 31.03.2018**

	Sch.	As At 31.03.2018 (Amount in Rs.)	As At 31.03.2017 (Amount in Rs.)
<b>I SOURCES OF FUNDS:</b>			
1 Corpus Fund	1	-	-
2 Reserves and Surplus	2	(13,54,34,668.57)	(6,88,45,319.47)
3 Endowment Funds	3	-	-
4 Scholarship Funds	4	-	-
5 Secured Loans	5	10,60,82,136.07	12,73,12,621.00
6 Unsecured Loans	6	-	-
7 Current Liabilities and Provisions	7		
a.Current Liabilities		2,75,09,956.41	2,75,13,505.56
b.Provisions		1,29,907.00	1,06,831.00
8 Head Office / Inter Unit Balances (Net)		40,04,25,956.80	34,47,28,053.19
Total		39,87,13,287.71	43,08,15,691.28
<b>II APPLICATIONS OF FUNDS:</b>			
1 Fixed assets:			
a.Tangible assets	8	35,13,60,190.87	38,25,65,440.09
b.Intangible assets	9	2,70,241.32	4,38,136.88
c.Capital Work in Progress	10	3,95,32,316.33	3,98,89,763.96
d. Intangible assets under development	11	-	-
2 Current Assets, Loans and Advances	12		
a. Inventories		33,409.78	-
b. Cash and Bank Balances		16,57,711.92	19,19,490.93
c. Receivables		13,91,621.49	14,64,260.42
d. Loans and Advances		44,67,796.00	45,38,599.00
Total		39,87,13,287.71	43,08,15,691.28
Significant Accounting Policies and Notes to Accounts	13		

CHAIRMAN:

SECRETARY:

TREASURER:

*As per our separate report of even date attached*

For VARMA & VARMA

(Firm No.004532 S)

(CA P.Harikrishnanunni, B.Com, FCA )

M. NO. 213541

Partner

Chartered Accountants



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**VIDYA ACADEMY OF SCIENCE & TECHNOLOGY TECHNICAL CAMPUS, KILIMANOOR**  
**A UNIT OF VIDYA INTERNATIONAL CHARITABLE TRUST, THRISSUR**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018**

	Sch.	31.03.2018 (Amount in Rs.)	31.03.2017 (Amount in Rs.)
<b>I. INCOME:</b>			
Tuition and Other Fees	14	5,44,80,748.27	4,55,64,109.00
Interest Received	15	2,53,252.00	1,64,185.00
Other Income	16	98,58,827.00	75,58,878.80
<b>Total</b>		<b>6,45,92,827.27</b>	<b>5,32,87,172.80</b>
<b>II. EXPENDITURE:</b>			
Employee Benefits Expenses	17	3,38,08,245.04	2,93,34,580.47
Administrative and Other expenses	18	1,85,04,012.19	1,58,91,917.36
Scholarship to Students (See Note 13B(1))		2,71,45,522.00	1,92,59,370.00
Finance Costs	19	1,33,90,173.07	1,78,85,894.00
<b>Total</b>		<b>9,28,47,952.30</b>	<b>8,23,71,761.83</b>
<b>III Excess of (Expenditure) over Income before depreciation and amortisation</b>		<b>(2,82,55,125.03)</b>	<b>(2,90,84,589.03)</b>
Depreciation and amortisation	20	3,83,34,224.07	4,08,85,730.44
<b>IV Excess of (Expenditure) over Income for the year carried to Balance Sheet</b>		<b>(6,65,89,349.10)</b>	<b>(6,99,70,319.47)</b>
Significant Accounting Policies and Notes to Accounts	13		

CHAIRMAN:

SECRETARY:

TREASURER:

*As per our separate report of even date attached*

For VARMA & VARMA  
(Firm No.004532 S)

Dr.T.MATHAVARAJ RAVIKUMAR  
Principal

Vidya Academy of Science & Technology  
Technical Campus  
Malakkal P.O, Kilimanoor, Trivandrum-695602

(CA P.Harikrishnanunni, B.Com, FCA )  
M. NO. 213541  
Partner  
Chartered Accountants

10 AUG 2018



**VIDYA ACADEMY OF SCIENCE & TECHNOLOGY TECHNICAL CAMPUS, KILIMANOOR**

**A UNIT OF VIDYA INTERNATIONAL CHARITABLE TRUST, THRISSUR**  
**SCHEDULES ANNEXED TO AND FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH, 2018.**

	As at	As at
	31.03.2018	31.03.2017

**SCHEDULE - 1**  
**CORPUS FUND:-**

Balance as per last Balance sheet

Add: Membership Fee received during the year

**SCHEDULE - 2**  
**RESERVES AND SURPLUS:-**

Capital Reserve

Balance as per last balance sheet

11,25,000.00

11,25,000.00

Add: (i) Amount transferred from Grant Accounts on utilisation  
by acquiring fixed Assets

(ii) Contribution received for acquiring fixed assets

Total(a)

11,25,000.00

11,25,000.00

Income and Expenditure Account

Balance as per last Balance sheet

(6,99,70,319.47)

Add: Excess of (Expenditure) over Income for the year  
transferred from Income and Expenditure Account

(6,65,89,349.10)

(6,99,70,319.47)

Total(b)

(13,65,59,668.57)

(6,99,70,319.47)

Total(a+b)

(13,54,34,668.57)

(6,88,45,319.47)

**SCHEDULE - 3**  
**ENDOWMENT FUNDS:-**

Balance as per last Balance sheet

Add: Amount received during the year

CHAIRMAN:

SECRETARY:

TREASURER:

*As per our separate report of even date attached*

**Dr.T.MATHAVARAJ RAVIKUMAR**

Principal

Vidya Academy of Science & Technology  
 Technical Campus  
 Malakkal.P.O,Kilimanoor,Trivandrum-695602





As at  
31.03.2018

As at  
31.03.2017

#### SCHEDULE - 4

##### SCHOLARSHIP FUNDS:-

Balance as per last Balance sheet  
Add: Amount received during the year

-	-
-	-
-	-

#### SCHEDULE - 5

##### SECURED LOANS:-

From Banks:

Term Loans	10,38,65,788.07	12,37,01,352.00
Cash Credit/Overdraft	-	-
Vehicle Loans	22,16,348.00	36,11,269.00
	10,60,82,136.07	12,73,12,621.00

##### Details of Security:-

(i) Term loan for construction of college building at Kilimanoor, Trivandrum district is secured by Equitable Mortgage of 17.85 acres of Land at Kilimanoor village and buildings constructed/proposed to be constructed at kilimanoor.

(ii) Term loans include loan taken from banks on the security of used commercial vehicles

(iii) Overdrafts availed from banks are secured by pledge of Fixed Deposit Receipts of trustees.

(iv) Vehicle loans taken for purchase of Vehicles are secured by hypothecation of respective vehicles

(v) Term loan for purchase of Computers and Lab Equipments is secured by hypothecation of respective computers, accessories and Lab Equipments.

#### SCHEDULE - 6

##### UNSECURED LOANS:-

From Trustees (See Note B- 5 of schedule 13)

-	-
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CHAIRMAN:

SECRETARY:

TREASURER:

As per our separate report of even date attached

JM/C.

Dr. T. MATHAVARAJ RAVIKUMAR  
Principal  
Vidya Academy of Science & Technology  
Technical Campus  
Makkal P.O., Kilimanoor, Trivandrum-695602



As at  
31.03.2018As at  
31.03.2017**SCHEDULE - 7****CURRENT LIABILITIES AND PROVISIONS:-****a. Current liabilities**

Creditors For Fixed Assets	2,00,165.00	-
Creditors For Expenses	40,26,770.78	31,08,895.68
Retention Money	7,87,838.00	35,30,077.00
Security deposit	30,24,585.00	35,87,084.00
Amount Due To Students		
Refundable Deposit	12,00,000.00	10,00,000.00
Caution and Hostel Deposit	79,68,500.00	73,36,980.00
Fee Advance	50,000.00	-
Scholarship and other amounts payable	46,66,838.63	40,48,865.82
Vidya Scholarship	3,30,000.00	-
Sponsored Scholarship	5,00,000.00	5,00,000.00
Course Fee Suspense Account	-	-
Unspent Balance of Grant Received	-	-
Other Liabilities	47,55,259.00	44,01,603.06
	<b>2,75,09,956.41</b>	<b>2,75,13,505.56</b>

**b. Provisions**

For Gratuity		
For Leave Encashment	1,29,907.00	1,06,831.00
	<b>1,29,907.00</b>	<b>1,06,831.00</b>
	<b>2,76,39,863.41</b>	<b>2,76,20,336.56</b>

**SCHEDULE - 10****CAPITAL WORK IN PROGRESS:-**

Buildings	3,39,72,938.61	3,38,57,764.04
Advance For Fixed Assets	9,40,137.00	31,11,260.00
Preoperative expenses	46,19,240.72	29,20,739.92
	<b>3,95,32,316.33</b>	<b>3,98,89,763.96</b>

CHAIRMAN:

SECRETARY:

TREASURER:

*As per our separate report of even date attached*Dr.T.MATHAVARAJ RAVIKUMAR  
PrincipalVidya Academy of Science & Technology  
Technical Campus  
Malakkal.P.O,Kilimanoor,Trivandrum-695602



As at  
31.03.2018

As at  
31.03.2017

**SCHEDULE - 11****INTANGIBLE ASSETS UNDER DEVELOPMENT:-**

Computer Software

- -  
- -

**SCHEDULE - 12****CURRENT ASSETS, LOANS AND ADVANCES:-****a) Inventories**

Text Books

Uniform

33,409.78

33,409.78

**b) Cash and Bank Balances**

Cash on hand

Cheques on hand

Balances with Scheduled banks

In Current Accounts

79,241.25

4,76,361.50

In Savings Bank Accounts

70,424.67

53,437.43

In Fixed deposit Accounts

15,08,046.00

13,89,692.00

16,57,711.92


19,19,490.93

CHAIRMAN:

SECRETARY:

TREASURER:

As per our separate report of even date attached

  
Dr. T. MATHAVARAJ RAVIKUMAR  
Principal  
Vidya Academy of Science & Technology  
Technical Campus  
Mala Mal P.O. Kilimanoor, Trivandrum-69560.

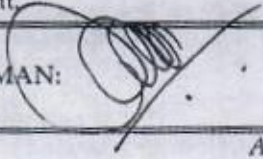
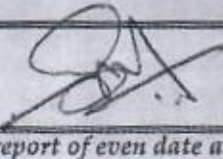




	As at 31.03.2018	As at 31.03.2017
<b>c) Receivables</b>		
(i) Unsecured Considered Good		
Fees Receivable From Students	13,91,621.49	14,64,260.42
	<u>13,91,621.49</u>	<u>14,64,260.42</u>
(ii) Unsecured Considered Doubtful		
Fees Receivable From Students		35,000.00
Less: Provision for doubtful fees		<u>35,000.00</u>
	<u>13,91,621.49</u>	<u>14,64,260.42</u>
<b>d) Loans and Advances</b>		
Advances Recoverable in Cash or in Kind or for value to be received		
(i) Unsecured Considered Good		
Scholarship Loan to Students	1,60,000.00	-
Tax Deducted at Source	31,947.00	15,763.00
Security Deposits	35,16,200.00	35,16,200.00
Prepaid Expenses	7,28,623.00	9,39,820.00
Other Loans and Advances	31,026.00	66,816.00
	<u>44,67,796.00</u>	<u>45,38,599.00</u>
(ii) Unsecured Considered doubtful		
Scholarship Loan to Students	-	-
Less: Provision for doubtful loan	-	-
	<u>44,67,796.00</u>	<u>45,38,599.00</u>

**SCHEDULE - 13****SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS**

See Note 13 - "Significant Accounting Policies And Notes To Accounts" of the Consolidated Financial Statement.

CHAIRMAN: SECRETARY: TREASURER: 

*As per our separate report of even date attached*

  
**Dr.T.MATHAVARAJ RAVIKUMAR**  
Principal  
Vidya Academy of Science & Technology  
Technical Campus  
Malakkal.P.O,Kilimanoor,Trivandrum-695602





**VIDYA ACADEMY OF SCIENCE & TECHNOLOGY TECHNICAL CAMPUS, KILIMANOOR**  
**A UNIT OF VIDYA INTERNATIONAL CHARITABLE TRUST, THRISSUR**  
**SCHEDULES ANNEXED TO AND FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH, 2018.**

	For the year ended 31.03.2018	For the year ended 31.03.2017
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**SCHEDULE - 14****TUITION AND OTHER FEES:-**

Fee from College	5,44,80,748.27	4,55,64,109.00
Fee from Computer training centre	-	-
	<u>5,44,80,748.27</u>	<u>4,55,64,109.00</u>

**SCHEDULE -15****INTEREST RECEIVED**

From Banks	2,38,372.00	1,46,052.00
From Students		
From Others	14,880.00	18,133.00
	<u>2,53,252.00</u>	<u>1,64,185.00</u>

**SCHEDULE - 16****OTHER INCOME:-**

Donation received towards Dedicate Infrastructure Facilities (DIF)

Fund (See Note 13 B (12))

Other Donations

Bus Transportation Fees

55,58,865.00 46,42,478.00

Hostel Fees

12,68,750.00 13,44,750.00

Special Fee for addon Course

16,72,600.00 60,000.00

Examination Fee received

Income from Other Utilities

4,20,278.00 4,34,826.50

Surplus on Distribution of books and Exam Vouchers

Gain on Foreign exchange Fluctuation (Net)

Endowment income

Provision for Doubtful Loans written back

Creditors/ Other balances no more payable written back

34,440.00 9,025.00

Excess Provision for Scholarship/Expenses written back

5,00,000.00 5,62,500.00

Miscellaneous Income

4,03,894.00 5,05,299.30

98,58,827.00 75,58,878.80

CHAIRMAN:

SECRETARY:

TREASURER:

*As per our separate report of even date attached*



10 AUG 2018

Dr.T.MATHAVARAJ RAVIKUMAR  
Principal  
Vidya Academy of  
Science & Technology  
Malskal P.O., Kilimanoor, Thrissur



	For the year ended	For the year ended
	31.03.2018	31.03.2017

**SCHEDULE - 17****EMPLOYEE BENEFITS EXPENSES:-**

Salaries and Allowances	3,29,55,003.00	2,85,67,722.00
Contribution to Employees Provident Fund	5,29,094.04	5,29,462.47
Contribution to Employees State Insurance	2,74,913.00	1,71,939.00
Provision for Gratuity		
Provision for Leave Encashment	49,235.00	50,332.00
Staff Welfare Expenses	-	15,125.00
	<b>3,38,08,245.04</b>	<b>2,93,34,580.47</b>

**SCHEDULE - 18****ADMINISTRATIVE AND OTHER EXPENSES:-**

Processing Fee paid to All India Council for Technical Education	3,50,000.00	5,00,000.00
Bus Transportation Expenses	30,31,617.00	20,12,704.00
Course Expenses	8,79,158.00	-
Consumption of Lab Consumables	80,690.00	1,80,280.50
Faculty Training Programme Expenses		
Sports and games Expenses	41,429.00	16,921.00
Seminar and induction programme Expenses (Net)	10,99,845.00	10,95,873.50
Affiliation fee paid to University	7,50,000.00	10,45,126.00
Examination Expenses	81,609.00	-
Placement Registration and Personality Training Expenses	52,441.00	2,04,478.50
Students Welfare Expenses	26,842.00	50,473.00
Institutional Membership Fees	1,05,000.00	2,19,000.00
NBA accreditation expenses		
E journals and periodicals	83,863.00	76,801.00
Legal and Professional Charges	35,190.00	-
Insurance	1,07,491.00	1,06,889.00
Postage and Telegram	6,715.00	7,336.00
Printing and Stationery (Net)	3,35,385.20	5,27,549.96
Rates and Taxes	2,20,948.00	1,93,517.00
Rent		

CHAIRMAN:

SECRETARY:

TREASURER:

As per our separate report of even date attached

Dr.T.MATHAVARAJ RAVIKUMAR  
PrincipalVidya Academy of Science & Technology  
Technical Campus  
Malakkal.P.O,Kilimanoor,Trivandrum-695602



	For the year ended 31.03.2018	For the year ended 31.03.2017
<b>Repairs and maintainance:</b>		
Building	1,73,739.00	3,52,163.45
Plant and Equipments	4,61,938.24	1,98,062.00
Vehicles	35,68,361.00	32,05,797.00
Computer	1,11,790.00	1,81,539.00
Others	4,87,700.52	8,31,384.88
Security Charges	12,93,321.00	9,73,244.00
Telephone Charges	18,404.00	28,257.00
Travelling and Conveyances	2,10,979.60	3,28,709.00
Bank charges	11,61,777.97	20,160.44
Electricity Charges	8,18,842.00	8,50,588.00
Internet Charges	4,67,180.00	7,94,788.00
Advertisement Expenses	5,47,635.00	3,52,898.00
Payment to Auditors and expenses		
For Audit		
For other matters		
Travelling and Out of Pocket expenses		
Service Tax/GST on the above		
Bad debts Written off	1,67,462.00	
House Keeping Charges	15,24,500.00	13,43,976.00
Research & Development Expenses		
Miscellaneous Expenses	2,02,158.66	1,93,401.13
	<b>1,85,04,012.19</b>	<b>1,58,91,917.36</b>

1,33,90,173.07	1,78,85,894.00
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3,81,66,328.51	4,07,17,834.88
1,67,895.56	1,67,895.56
<u>3,83,34,224.07</u>	<u>4,08,85,730.44</u>

As per our separate report of even date attached



**VIDYA ACADEMY OF SCIENCE & TECHNOLOGY TECHNICAL CAMPUS, KILIMANNOOR**  
A UNIT OF VIDYA INTERNATIONAL CHARITABLE TRUST, THIRISSUR

**SCHEDULE-8**  
**TANGIBLE ASSETS**

Sl No.	Description of Assets	Gross Block			Rate of Depn.	Depreciation			Net Block	
		As At 01.04.2017	Additions during the year More than 180 days Less than 180 days	Sale/ Adj		Upto 01.04.2017	Sale /Adj	Depreciation for the year	As on 31.3.2018	As on 31.3.2017
1	Land	3,78,89,363.00			0				3,78,89,363.00	3,78,89,363.00
2	Building	37,93,58,373.86	43,34,026.45		10	7,56,18,225.95		3,08,07,417.44	27,72,66,756.92	30,37,40,147.97
3	Plant and Equipments	3,09,81,563.13	2,78,889.24		15	88,93,662.69		33,39,506.50	1,90,62,123.07	2,20,87,900.53
4	Bio gas Plant	5,52,593.00			40	4,42,074.40		44,207.44	4,86,281.84	1,10,518.60
5	Networking System	3,98,363.50	2,948.00		15	3,03,870.50		16,884.50	1,10,801.20	94,493.00
6	Furniture's & Fixtures	1,46,25,070.97	30,244.70		10	38,01,525.27		11,64,411.52	1,06,30,095.68	1,08,23,545.70
7	Computer	1,03,85,695.00	6,70,177.50		40	90,03,096.44		9,37,123.82	99,40,220.26	13,92,598.56
8	Veehicles	15,51,715.00	8,92,500.00		15	5,14,684.49		1,55,554.58	8,81,475.93	10,37,000.51
9	Buses	1,03,43,413.00			30	49,84,399.98		16,07,703.91	37,51,349.11	53,59,013.02
10	Others	21,97,308.44	29,888.40		40	21,56,479.18		73,518.90	2,23,557.46	40,829.26
	<b>Total</b>	<b>48,82,83,458.90</b>	<b>62,08,229.67</b>	<b>1,698.00</b>		<b>10,57,18,018.81</b>	<b>1,698.00</b>	<b>3,81,66,328.51</b>	<b>35,13,60,190.87</b>	<b>38,25,65,440.09</b>

**SCHEDULE-9**

**INTANGIBLE ASSETS**

Computer Software	8,39,477.80				See Note A(iv)	4,01,340.92		1,67,895.56	5,69,236.48	2,70,241.32	4,38,136.88
<b>Total</b>	<b>8,39,477.80</b>					<b>4,01,340.92</b>		<b>1,67,895.56</b>	<b>5,69,236.48</b>	<b>2,70,241.32</b>	<b>4,38,136.88</b>

CHAIRMAN:

SECRETARY:

TREASURER:

As per our separate report of even date attached.

**Dr. T. MATHAVARAJ RAVIKUMAR**  
Principal  
Vidya Academy of Science & Technology  
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Matankal P.O, Kilimannoor, Trivandrum-695602



10 AUG 2018