



AUDIT REPORT

I have audited the attached Balance Sheet of **A.P.R.M INSTITUTE OF TECHNOLOGY & EDUCATION, CHITHARA, KOLLAM** as at **31.03.2021** and also the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the entity's management. My responsibility is to express an opinion on these financial statements based on my audit.

I have conducted my audit in accordance with auditing standards generally accepted in India. Those standards require that I plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion and to the best of my information and according to the explanations give to me, the said accounts together with notes thereon give a true and fair view:

- I. In the case of the Balance Sheet of the state of affairs of the Institute as at the end of the year;
and
- II. In the case of Income and Expenditure Account of the Excess of Income over Expenditure for the year.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit.

Place : Trivandrum

Date : 02.03.2022

UDIN : 22224810ADYEIC5364



S.P. RATHEESH, M.COM, ACA
CHARTERED ACCOUNTANT
MEMBERSHIP No. 224810

A.P.R.M INSTITUTE OF TECHNOLOGY & EDUCATION

CHITHARA, KOLLAM

Balance Sheet as on 31.03.2021

Liabilities	Rs. Ps	Rs. Ps	Assets	Rs. Ps	Rs. Ps
Capital Fund			Fixed Assets		
Opening Balance	13,200.00		Computer & Accessories	50,670.00	
Add: Profit	47,086.00	60,286.00	Less: Depreciation @20%	10,134.00	40,536.00
Current Liabilities			Current Assets		
Loan from Trust		8,00,000.00	Cash in Hand		2,690.00
			Loans & Advances		
			Fees Receivable		8,17,060.00
TOTAL.....		8,60,286.00	TOTAL.....		8,60,286.00



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Chithara
1/24/2022

A.P.R.M INSTITUTE OF TECHNOLOGY & EDUCATION

CHITHARA, KOLLAM.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

EXPENDITURE	Rs. P's	INCOME	Rs. P's
Salary & Allowances		Fees:-	
Principal	2,40,000.00	Admission Fee	50,000.00
Teachers	12,00,000.00	Tuition Fee	18,95,000.00
Clerk	2,40,000.00		19,45,000.00
Wages for Sweeper	16,80,000.00		
Repairs & Maintenance	60,000.00		
Telephone Charges	87,300.00		
Electricity Charges	5,880.00		
Printing & Stationary	29,700.00		
Water Charges	12,700.00		
Depreciation	12,200.00		
	10,134.00		
Excess Of Income -			
Over Expenditure	47,686.00		

TOTAL.....	19,45,000.00	TOTAL.....	19,45,000.00
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CHITHARA, KOLLAM

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31, MARCH 2021

RECEIPTS	Rs. Ps	PAYMENTS	Rs. Ps
To Balance b/d:		Salary & Allowances	
Cash		Principal	2,40,000.00
		Teachers	12,00,000.00
		Clerk	2,40,000.00
Fees Received	13,200.00	Wages for Sweeper	16,80,000.00
Loan from Trust	11,27,940.00	Repairs & Maintenance	60,000.00
	8,00,000.00	Telephone Charges	87,300.00
		Electricity Charges	5,880.00
		Printing & Stationary	29,700.00
		Water Charges	12,700.00
		Computer & Accessories	12,200.00
		By Balance c/d:	50,670.00
		Cash	2,690.00

TOTAL..... 19,41,140.00 TOTAL..... 19,41,140.00



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