

CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

COLLEGE OF ENGINEERING, THALASSERY

Income & expenditure Account As on 31 March 2022

Particulars	Schedules	For the year ended on 31.03.2022	For the year ended on 31.03.2021
INCOME			
Fee Received	VII	6,99,82,362.00	67126752.43
Other Income	VIII	429954.00	426654.50
Total		70412316.00	67553406.93
EXPENDITURE			
Operating Expenses	IX	112574.00	74346.00
Personal Expenses	X	75346200.00	66695425.00
Administrative Expenses	XI	3806217.00	2434655.32
Interest and Finance Charges		11604.59	3123.16
Depreciation	IV	3836951.97	4392547.41
Surplus/(Deficit) for the period		(12701231.56)	(6046689.96)
Total		70412316.00	67553406.93

Trivandrum

13-10-2023

As per our report of even date attached



Director

Co-operative Academy of Professional Education (CAPE)
College of Engineering Muttathara Campus
Vallakkadavu P.O., Thiruvananthapuram - 695 008



For VIJAYAN AND ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg No: 007442S

N. Vijayan M.Com, FCA, DISA
Mem No: 203386 (Partner)

CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

COLLEGE OF ENGINEERING, THALASSERY

Balance Sheet As on 31 March 2022

PARTICULARS	Schedules	Current Year	Previous Year
		31.03.2022	31.03.2021
<u>Sources of Fund</u>			
Inter Unit	I	(278402654.28)	(286964057.28)
Reserves and Surplus	II	309039213.66	321740445.22
Current Liabilities and Provisions	III	18084990.85	27257264.45
TOTAL		48721550.23	62033652.39
<u>Application of Fund</u>			
Tangible Assets	IV	38750256.96	42078453.92
Capital Work in Progress	V	699984.39	699984.39
Current Assets, Loans and Advances	VI	9271308.88	19255214.08
TOTAL		48721550.23	62033652.39

Trivandrum

13-10-2023

As per our report of even date attached



For VIJAYAN AND ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg No: 007442S

N. Vijayan M.Com, FCA, DISA
Mem No:203386 (Partner)

SCHEDULES FORMING PART OF BALANCE SHEET

Schedule -I

Inter Unit

Particulars	Current Year	Previous Year
	As on 31.03.2022	As on 31.03.2021
CAPE Account	(290339967.28)	(298836416.28)
Head Office Account - Fixed Asset	11937313.00	11872359.00
Total	(278402654.28)	(286964057.28)

Schedule -II

Reserves and Surplus

Particulars	Current Year	Previous Year
	As on 31.03.2022	As on 31.03.2021
Opening balance	316116800.22	322163490.18
Add: Excess of income over expenditure-Current Year	(12701231.56)	(6046689.96)
Capital Reserve	5623645.00	5623645.00
Total	309039213.66	321740445.22

Schedule -III

Current Liabilities and Provisions

Particulars	Current Year	Previous Year
	As on 31.03.2022	As on 31.03.2021
Interest Free Deposit From Students	820730.00	2060730.00
Caution Deposit	2631656.00	2553406.00
Security Deposit (Liabilities)	2486734.00	2480683.00
Other Liabilities - Sub schedule-(i)	12133633.85	20155833.45
Sundry Creditors		
Excell Electricals	11437.00	6612.00
Print Max	800.00	0.00
Total	18084990.85	27257264.45

Schedule -V

Capital Work in Progress

Particulars	Current Year	Previous Year
	As on 31.03.2022	As on 31.03.2021
Capital Work in Progress	699984.39	699984.39
Total	699984.39	699984.39

Schedule -VI

Current Assets, Loans and Advances

Particulars	Current Year	Previous Year
	As on 31.03.2022	As on 31.03.2021
<u>Cash in Hand</u>		
- Cash	100.01	100.01
- Petty Cash	4400.00	384.00
Balance with bank - Sub schedule-(ii)	5162578.87	15145672.07
Deposits (Asset) - Sub schedule-(iii)	4104230.00	4109058.00
Total	9271308.88	19255214.08



Sub Schedule -(i)Other Liabilities

Particulars	Current Year	Previous Year
	As on 31.03.2022	As on 31.03.2021
MODROB Fund	629909.00	2519608.00
AI Fest	18790.00	18790.00
Alumini Fund	47000.00	47000.00
Co-Operative Store	6870.00	1695.00
Dues/Collection/Car Damage	200.00	200.00
EPF Employee Share	(2852.00)	(4547.00)
ESI Employees Share	(453.00)	(362.00)
Exam Fees	(802326.00)	471496.00
Exam Remuneration	196997.00	43407.00
Excess Fee	9350.00	1000.00
Group Insurance Scheme	500.00	500.00
Hostel Deposit	118813.00	350587.00
IEDC	0.95	220000.95
KCWWF	(6229.00)	(6229.00)
KTU-SPORTS FEE	(276490.00)	(249900.00)
OMKARAM Scholarship	36355.00	36355.00
Online Exam Charges	(122865.00)	(122865.00)
Other Deposit (Hostel)	401750.00	401750.00
Placement Cell	100000.00	304500.00
Placement-Deduction CD	83750.00	83750.00
Prime Ministers Distress Relief Fund	742.00	742.00
Professional Tax	0.00	(2300.00)
PTA	20100.00	205000.00
Sales Tax	33934.00	33934.00
Scholarship/Educational Loan/Excess Fees	10837124.00	12921831.00
State Life Insurance	500.00	700.00
Student Activity Fund	2469196.00	1794970.00
Tuition Fee Received in Advance	20490.00	20490.00
University Affiliation Fee	0.50	0.50
University Administration Fees	945595.00	1076500.00
University Special Fees	(18500.00)	(18500.00)
Valuation Camp	5730.00	5730.00
Campus Management Software	(72127.00)	0.00
TDS Payable (Work contract)	2700.00	0.00
TDS Payable (Salary)	15000.00	0.00
Metriculation Fee (MBA)	(21420.00)	0.00
MBA Recognition Fee	(2302560.00)	0.00
MBA Recognition Fee and Examination Fee	(133015.00)	0.00
Medical Inspection Fee	975.00	0.00
Mess Fee Payable	73631.00	0.00
Quasi University Fee	1300.00	0.00
Students Fund (MBA)	1560.00	0.00
Students Affiliation Fee	(184250.00)	0.00
Students Insurance	(18335.00)	0.00
University Union Fee	9595.00	0.00
Vaccine Challenge	6598.40	0.00
Total	12133633.85	20155833.45

Sub Schedule -(ii)

Balance with bank

Particulars	Current Year	Previous Year
	As on 31.03.2022	As on 31.03.2021
<u>Balance with Bank (In Savings and Current Account)</u>		
Kadirur Service CO-OP Bank A/C NO:757	1246101.00	344514.00
Kadirur Service CO- OP Bank A/C No:394	1069311.38	2159280.38
Kannur Dist. Co Op Bank A/c No 390	7745.00	7443.00
Kannur Dist. Co-Op Bank A/c No 86	11362.60	10919.60
Modrob Fund -A/C. 39813228617	110301.00	2000000.00
SBI A/C 30857711879 (Scholarship)	1279654.83	7330581.83
SBI -CAPE A/C NO 67087986673	379088.41	635118.81
SBI Collect A/c. No. 67327935776	(150761.35)	2475472.45
SBI E-Tender 37284421192	230367.00	182342.00
SBI A/C 1100010002148 (MBA)	979409.00	0.00
Total	5162578.87	15145672.07

Sub Schedule -(iii)

Deposits (Asset)

Particulars	Current Year	Previous Year
	As on 31.03.2022	As on 31.03.2021
Advance Salary Onam	12000.00	3000.00
Advance to Employees	45000.00	9000.00
Deposits	224604.00	224604.00
EMD	83172.00	133000.00
Other Advances	1239454.00	1239454.00
Security Deposit (CUSAT)	2500000.00	2500000.00
Total	4104230.00	4109058.00



SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

Schedule -VII

Fee Received

PARTICULARS	As on 31.03.2022	As on 31.03.2021
Tuition Fee	64404161.00	62110627.43
Special fee	4806080.00	4497584.00
Admission Fee	180200.00	163050.00
Library Fee	81000.00	7500.00
Hostel Fee	499986.00	331191.00
Application Fee	7435.00	16800.00
Phd Fee	3500.00	0.00
TOTAL	69982362.00	67126752.43

Schedule -VIII

Other Income

PARTICULARS	As on 31.03.2022	As on 31.03.2021
Interest Received	110458.00	99042.50
Consultancy Fees	0.00	1012.00
PMKVY	0.00	188958.00
Rent Received	76236.00	73848.00
Tender Form Fee	21073.00	11550.00
Other Income	77290.00	52244.00
Vehicle rent from Principal	46114.00	0.00
Verification fee	12000.00	0.00
Printing & Stationary Fee Collected	27105.00	0.00
10 Days Salary Excess paid refunded	44412.00	0.00
Apprenticeship Stipend	15266.00	0.00
TOTAL	429954.00	426654.50

Schedule -IX

Operating Expenses

PARTICULARS	As on 31.03.2022	As on 31.03.2021
Workshop Consumables	112574.00	64272.00
Other Operating Expenses, Teaching Materials	0.00	10074.00
TOTAL	112574.00	74346.00

Schedule -X

Personal Expenses

PARTICULARS	As on 31.03.2022	As on 31.03.2021
Salaries and Wages	71359262.00	64300050.00
Employer's Contribution to EPF	1896312.00	1889569.00
Employer's Contribution to ESI	71879.00	78629.00
Gratuity	1939792.00	427177.00
Remuneration to Guest Faculty	78955.00	0.00
TOTAL	75346200.00	66695425.00

Schedule -XI

Administrative Expenses

PARTICULARS	As on 31.03.2022	As on 31.03.2021
Rent, Taxes and Insurance	100649.00	0.00
Electricity and Water Charges	1471590.00	898947.00
Postage and Telephone	56746.00	107835.82
Hostel Mess Expenses	130664.00	206329.00
Insurance Charges - College Asset	6273.00	24276.00
Building Tax	0.00	96342.00
Land Tax	0.00	5172.00
AICTE Expenses	0.00	30000.00
Printing and Stationary	452312.00	290851.00
Repairs and Maintenance - Sub Schedule -(iv)	954934.00	564073.00
Travelling Expenses	34504.00	60842.00
Advertisement Expenses	13338.00	4228.00
Other Expenses	0.00	145759.50
Journals and Periodicals	40016.00	0.00
Network Subscription Charges	117645.00	0.00
Miscellaneous Expenses	94236.00	0.00
NBA Accreditation Expenses	295000.00	0.00
Inspection Fee (MBA)	38310.00	0.00
TOTAL	3806217.00	2434655.32



Sub Schedule -(iv)

Repairs and maintenance

PARTICULARS	As on 31.03.2022	As on 31.03.2021
Vehicle	166514.00	123181.00
Building	263076.00	348190.00
Others	525344.00	92702.00
TOTAL	954934.00	564073.00



CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

COLLEGE OF ENGINEERING, THALASSERY

Schedule -IV

Particulars	Opening WDV 01/04/2021	Additions		Deletion	Total	Depreciation		Closing WDV 31/03/2022
		More than 6 months	Less than 6 months			Rate	Amount	
Land	7864811.00	-	-	-	7864811.00	-	-	7864811.00
Building	22557531.39	-	47000.00	-	22604531.39	10%	2258103.14	20346428.25
Computer & Accessories	410989.33	65627.00	36720.00	-	513336.33	40%	197990.53	315345.80
Electrical Installation	4863580.50	27449.00	7450.00	-	4898479.50	10%	489475.45	4409004.05
Furniture and Fixtures	3755987.50	74344.00	75700.00	-	3906031.50	10%	386818.15	3519213.35
Library Books	189854.49	14999.00	14912.00	-	219765.49	60%	127385.69	92379.80
Machinery, Tools and Equipments	2435699.72	13100.00	131454.00	-	2580253.72	15%	377179.01	2203074.71
Grand Total	42078453.93	195519.00	313236.00		42587208.93		3836951.97	38750256.96

Previous Year	46032244.33	17505.00	421252.00	46471001.33	4392547.41	42078453.92
---------------	-------------	----------	-----------	-------------	------------	-------------



Director
 Co-operative Academy of Professional Education (CAPE)
 College of Engineering Muttathara Campus
 Vallakkadavu P.O., Thiruvananthapuram - 695 008

Bank Reconciliation Statement as on 31.03.2022

Kadirur Service CO- OP Bank A/C No:394

Particulars	Amount
Balance as per Cash book	1069311.38
Add: Cheque issued but not encashed	
Cheque no: 528423	1450.00
Cheque no: 528003	4000.00
Cheque no: 528012	680.00
Cheque no: 528067	10000.00
Cheque no: 528073	5000.00
Cheque no: 528074	38033.00
Unidentified Difference	0.60
Balance as per Bank statement	1128474.98

SBI A/C 30857711879 (Scholarship)

Particulars	Amount
Balance as per Cash book	1279654.83
Add: Cheque issued but not encashed	
Cheque no: 930671	10450.00
Cheque no: 930673	15000.00
Cheque no: 930677	15000.00
Cheque no: 930679	3800.00
Unidentified Difference	(0.20)
Balance as per Bank statement	1323904.63

SBI -CAPE A/C NO 67087986673

Particulars	Amount
Balance as per Cash book	379088.41
Add: Unidentified Difference	0.11
Balance as per Bank statement	379088.52

SBI Collect A/c. No. 67327935776

Particulars	Amount
Balance as per Cash book	(150761.35)
Add: Cheque issued but not encashed	
Cheque no: 210343	226928.00
Unidentified Difference	(0.55)
Balance as per Bank statement	76166.10



SBI A/C 1100010002148 (MBA)

Particulars	Amount
Balance as per Cash book	979409.00
Add: Cheque issued but not encashed Cheque no: 527427	640.00
Balance as per Bank statement	980049.00

