

CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

COLLEGE OF ENGINEERING, THALASSERY

Income & expenditure Account As on 31 March 2023

Particulars	Schedules	For the year ended on 31.03.2023	For the year ended on 31.03.2022
<u>INCOME</u>			
Fee Received	VII	77476029.00	69982362.00
Other Income	VIII	979564.80	429954.00
Total		78455593.80	70412316.00
<u>EXPENDITURE</u>			
Operating Expenses	IX	369729.00	112574.00
Personal Expenses	X	81812529.00	75346200.00
Administrative Expenses	XI	6749104.40	3806217.00
Interest and Finance Charges		4364.58	11604.60
Depreciation	IV	3541055.12	3836951.96
Surplus/(Deficit) for the period		(14021188.30)	(12701231.56)
Total		78455593.80	70412316.00

Trivandrum
23-10-2023



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)

Director

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

CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

COLLEGE OF ENGINEERING, THALASSERY

Balance Sheet As on 31 March 2023

<i>PARTICULARS</i>	Schedules	Current Year	Previous Year
		31.03.2023	31.03.2022
<u>Sources of Fund</u>			
Inter Unit	I	(267715743.28)	(278402654.28)
Reserves and Surplus	II	295018025.36	309039213.66
Current Liabilities and Provisions	III	19707978.85	18084990.85
TOTAL		47010260.93	48721550.23
<u>Application of Fund</u>			
Tangible Assets	IV	36501717.84	38750256.96
Capital Work in Progress	V	699984.39	699984.39
Current Assets, Loans and Advances	VI	9808558.70	9271308.88
TOTAL		47010260.93	48721550.23

Trivandrum
23-10-2023



As per our report of even date attached

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

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Co-operative Academy of Professional Education (CAPE)
College of Engineering Muttathara Campus
Valluvar
Thiruvananthapuram - 695 008



SCHEDULES FORMING PART OF BALANCE SHEET

Schedule -I

Inter Unit

Particulars	Current Year	Previous Year
	As on 31.03.2023	As on 31.03.2022
CAPE Account	(279653056.28)	(290339967.28)
Head Office Account - Fixed Asset	11937313.00	11937313.00
Total	(267715743.28)	(278402654.28)

Schedule -II

Reserves and Surplus

Particulars	Current Year	Previous Year
	As on 31.03.2023	As on 31.03.2022
Opening balance	309039213.66	321740445.22
Add: Excess of income over expenditure-Current Year	(14021188.30)	(12701231.56)
Capital Reserve		
Total	295018025.36	309039213.66

Schedule -III

Current Liabilities and Provisions

Particulars	Current Year	Previous Year
	As on 31.03.2023	As on 31.03.2022
Interest Free Deposit From Students	570730.00	820730.00
Caution Deposit	3537928.00	2631656.00
Security Deposit (Liabilities)	2511741.00	2486734.00
Other Liabilities - Sub schedule-(i)	13080167.85	12133633.85
<u>Sundry Creditors</u>		
Excell Electricals	6612.00	11437.00
Print Max	800.00	800.00
	19707978.85	18084990.85

Schedule -V

Capital Work in Progress

Particulars	Current Year	Previous Year
	As on 31.03.2023	As on 31.03.2022
Capital Work in Progress	699984.39	699984.39
	699984.39	699984.39

Schedule - VI

Current Assets, Loans and Advances

Particulars	Current Year	Previous Year
	As on 31.03.2023	As on 31.03.2022
<u>Cash in Hand</u>		
- Cash	100.01	100.01
- Petty Cash	2351.00	4400.00
Balance with bank - Sub schedule-(ii)	5645447.69	5162578.87
Deposits (Asset) - Sub schedule-(iii)	4160660.00	4104230.00
Total	9808558.70	9271308.88



Sub Schedule -(i)Other Liabilities

Particulars	Current Year	Previous Year
	As on 31.03.2023	As on 31.03.2022
MODROB Fund	0.00	629909.00
AI Fest	18790.00	18790.00
Alumini Fund	9000.00	47000.00
Bus Fee	3500.00	0.00
Co-Operative Store	5585.00	6870.00
Dues/Collection/Car Damage	200.00	200.00
EPF Employee Share	771.00	(2852.00)
ESI Employees Share	(434.00)	(453.00)
Exam Fees	(486513.00)	(802326.00)
Exam Remuneration	(53094.00)	196997.00
Excess Fee	9690.00	9350.00
Group Insurance Scheme	500.00	500.00
GST Tax	432.00	0.00
Hostel Deposit	208813.00	118813.00
IEDC	0.95	0.95
KCWFF	(6229.00)	(6229.00)
K-DISC	82972.00	0.00
KTU-SPORTS FEE	25270.00	(276490.00)
OMKARAM Scholarship	36355.00	36355.00
Online Exam Charges	(122865.00)	(122865.00)
Other Deposit (Hostel)	401750.00	401750.00
Placement Cell	215500.00	100000.00
Placement-Deduction CD	83750.00	83750.00
Prime Ministers Distress Relief Fund	742.00	742.00
PTA	599100.00	20100.00
Sales Tax	33934.00	33934.00
Scholarship/Educational Loan/Excess Fees	10753019.00	10837124.00
State Life Insurance	500.00	500.00
Student Activity Fund	3935296.00	2469196.00
Tuition Fee Received in Advance	20490.00	20490.00
University Affiliation Fee	0.50	0.50
University Administration Fees	1028645.00	945595.00
University Special Fees	(18500.00)	(18500.00)
Valuation Camp	5730.00	5730.00
Campus Management Software	(293921.00)	(72127.00)
TDS Payable (Work contract)	0.00	2700.00
TDS Payable (Salary)	0.00	15000.00
Matriculation Fee (MBA)	(21015.00)	(21420.00)
MBA Recognition Fee	(3290450.00)	(2302560.00)
MBA Recognition Fee and Examination Fee	(133015.00)	(133015.00)
Medical Inspection Fee	(3045.00)	975.00
Mess Fee Payable	78463.00	73631.00
Quasi University Fee	2940.00	1300.00
Revaluation Fee	118200.00	0.00
Students Fund (MBA)	5230.00	1560.00
Students Affiliation Fee	(130970.00)	(184250.00)



Students Insurance	(34470.00)	(18335.00)
Stationery - MBA	5932.00	0.00
Sports Fee MBA	(24950.00)	0.00
Arts Fee MBA	2070.00	0.00
University Union Fee	(130.00)	9595.00
Vaccine Challenge	6598.40	6598.40
Total	13080167.85	12133633.85

Sub Schedule -(ii)

Balance with bank

Particulars	Current Year	Previous Year
	As on 31.03.2023	As on 31.03.2022
Balance with Bank (In Savings and Current Account)		
Kadirur Service CO-OP Bank A/C NO:757	661164.00	1246101.00
Kadirur Service CO- OP Bank A/C No:394	1687723.38	1069311.38
Kannur Dist. Co Op Bank A/c No 390	7985.00	7745.00
Kannur Dist. Co-Op Bank A/c No 86	11715.60	11362.60
Modrob Fund -A/C. 39813228617	0.00	110301.00
SBI A/C 30857711879 (Scholarship)	1417261.23	1279654.83
SBI -CAPE A/C NO 67087986673	1131947.23	379088.41
SBI Collect A/c. No. 67327935776	2480.25	(150761.35)
SBI E-Tender 37284421192	233418.00	230367.00
SBI A/C 1100010002148 (MBA)	491753.00	979409.00
Total	5645447.69	5162578.87

Sub Schedule -(iii)

Deposits (Asset)

Particulars	Current Year	Previous Year
	As on 31.03.2023	As on 31.03.2022
Advance Salary Onam	19000.00	12000.00
Advance to Employees	70000.00	45000.00
Deposits	224604.00	224604.00
EMD	107602.00	83172.00
Other Advances	1239454.00	1239454.00
Security Deposit (CUSAT)	2500000.00	2500000.00
Total	4160660.00	4104230.00



SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

Schedule -VII

Fee Received

PARTICULARS	As on 31.03.2023	As on 31.03.2022
Tuition Fee - Sub Schedule -(iv)	68760044.00	64404161.00
Special fee	5663250.00	4806080.00
Admission Fee	174600.00	180200.00
Library Fee	216550.00	81000.00
Hostel Fee	2585645.00	499986.00
Application Fee	200.00	7435.00
Phd Fee	0.00	3500.00
Co-Curricular -MBA	5140.00	0.00
Registraion Fee NRI	57600.00	0.00
Verification Fee	13000.00	0.00
TOTAL	77476029.00	69982362.00

Schedule -VIII

Other Income

PARTICULARS	As on 31.03.2023	As on 31.03.2021
Interest Received	149979.80	110458.00
Canteen	21718.00	0.00
Energy Charges	44310.00	0.00
Rent Received	77168.00	76236.00
Tender Form Fee	8182.00	21073.00
Other Income	196274.00	77290.00
Vehicle rent from Principal	24668.00	46114.00
Verification fee	0.00	12000.00
Printing & Stationary Fee Collected	0.00	27105.00
10 Days Salary Excess paid refunded	0.00	44412.00
Apprenticeship Stipend	457265.00	15266.00
TOTAL	979564.80	429954.00

Schedule -IX

Operating Expenses

PARTICULARS	As on 31.03.2023	As on 31.03.2021
Workshop Consumables	366479.00	112574.00
Workshop MBA	3250.00	0.00
TOTAL	369729.00	112574.00

Schedule -X

Personal Expenses

PARTICULARS	As on 31.03.2023	As on 31.03.2021
Salaries and Wages	78902828.00	71359262.00
Bonus/Festival Allowances	402750.00	0.00
Employer's Contribution to EPF	2001202.00	1896312.00
Employer's Contribution to ESI	87002.00	71879.00
Gratuity	220247.00	1939792.00
Honararium	24000.00	0.00
Remuneration to Guest Faculty	174500.00	78955.00
TOTAL	81812529.00	75346200.00

Schedule -XI

Administrative Expenses

PARTICULARS	As on 31.03.2023	As on 31.03.2021
Rent, Taxes and Insurance	35125.00	100649.00
Electricity and Water Charges	2282601.12	1471590.00
Postage and Telephone	105356.00	56746.00
Hostel Mess Expenses	0.00	130664.00
Insurance Charges - College Asset	5990.00	6273.00
Building Tax	95387.00	0.00
AICTE Expenses	23587.00	0.00
Printing and Stationary	620881.00	452312.00
Repairs and Maintenance - Sub Schedule -(v)	1698330.00	954934.00
Travelling Expenses	128948.00	34504.00
Advertisement Expenses	11364.00	13338.00
Other Expenses	16565.00	0.00
Journals and Periodicals	0.00	40016.00
Network Subscription Charges	100700.28	117645.00
Miscellaneous Expenses	58000.00	94236.00
NBA Accreditation Expenses	158274.00	295000.00
Inspection Fee (MBA)	0.00	38310.00
CUSAT-Inspection	25283.00	0.00
Eco-Sensitive Programme	3973.00	0.00
Induction Program	66875.00	0.00
Student Activity Expenses	1286595.00	0.00
Teaching Materials, Periodicals & Journals	25270.00	0.00
TOTAL	6749104.40	3806217.00

Sub Schedule -(iv)

Tuition Fee

PARTICULARS	As on 31.03.2023	As on 31.03.2022
Tuition Fee (Government/ Merit)	55328674.00	44140901.00
Tuition Fee (Management)	7049900.00	12028705.00
Tuition Fee (NRI)	6381470.00	8234555.00
TOTAL	68760044.00	64404161.00

Sub Schedule -(v)

Repairs and maintenance

PARTICULARS	As on 31.03.2023	As on 31.03.2022
Vehicle	189264.00	166514.00
Building	438836.00	263076.00
Others	1070230.00	525344.00
TOTAL	1698330.00	954934.00



CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

COLLEGE OF ENGINEERING, THALASSERY

Schedule -IV

Particulars	Opening WDV 01/04/2022	Additions		Deletion	Total	Depreciation		Closing WDV 31/03/2023
		More than 6 months	Less than 6 months			Rate	Amount	
Land	7864811.00	-	-	-	7864811.00	-	-	7864811.00
Building	20346428.25	-	-	-	20346428.25	10%	2034642.83	18311785.43
Computer & Accessories	315345.80	1,90,376.00	1,69,815.00	-	675536.80	40%	236251.72	439285.08
Electrical Installation	4409004.05	-	-	-	4409004.05	10%	440900.41	3968103.65
Furniture and Fixtures	3519213.35	2,54,079.00	1,48,161.00	-	3921453.35	10%	384737.29	3536716.07
Library Books	92379.80	9,999.00	4,464.00	-	106842.80	60%	62766.48	44076.32
Machinery, Tools and Equipments	2203074.71	1,68,314.00	3,47,308.00	-	2718696.71	15%	381756.41	2336940.31
Grand Total	38750256.96	-	-	-	40042772.96		3541055.12	36501717.84

Previous Year	42078453.93	195519.00	313236.00	42587208.93	3836951.96	38750256.96
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[Signature]
Director

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

Bank Reconciliation Statement as on 31.03.2023

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

Particulars	Amount
Balance as per Cash book	1687723.38
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	1746886.98

SBI A/C 30857711879 (Scholarship)

Particulars	Amount
Balance as per Cash book	1417261.23
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	1461511.03

SBI -CAPE A/C NO 67087986673

Particulars	Amount
Balance as per Cash book	1131947.23
Add: Unidentified Difference	0.11
Balance as per Bank statement	1131947.34

SBI Collect A/c. No. 67327935776

Particulars	Amount
Balance as per Cash book	2480.25
Add: Cheque issued but not encashed	
Cheque no: 210343	226928.00
Unidentified Difference	(0.55)
Balance as per Bank statement	229407.70



SBI E-Tender 37284421192

Particulars	Amount
Balance as per Cash book	233418.00
Less: Cheque issued but not encashed	
Cheque no:	22500.00
Balance as per Bank statement	255918.00

SBI A/C 1100010002148 (MBA)

Particulars	Amount
Balance as per Cash book	491753.00
Less: Cheque issued but not encashed	
Cheque no: 527427	640.00
Balance as per Bank statement	492393.00

