

CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

COLLEGE OF ENGINEERING, TRIKARIPUR

Income & expenditure Account As on 31 March 2021

Particulars	Schedules	For the year ended on 31.03.2021	For the year ended on 31.03.2020
<u>INCOME</u>			
Fee Received	VI	27197000.00	30843866.3
Other Income	VII	213657.00	1712131.0
Total		27410657.00	32555997.3
<u>EXPENDITURE</u>			
Operating Expenses	VIII	24058.00	40260.00
Personal Expenses	IX	43652689.00	44854932.00
Administrative Expenses	X	1501806.50	1940583.00
Interest and Finance Charges		5950.97	6653.00
Depreciation	IV	4201432.75	4844802.40
Prior Period		0.00	499048.00
Surplus/(Deficit) for the period		(21975280.22)	(19630281.15)
Total		27410657.00	32555997.31

Trivandrum

27/02/2023

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, TRIKARIPUR

Balance Sheet As on 31 March 2021

PARTICULARS	Schedules	Current Year	Previous Year
		31.03.2021	31.03.2020
<u>Sources of Fund</u>			
Inter Unit	I	(36152034.28)	(50818448.
Reserves and Surplus	II	60046474.97	82021755.
Current Liabilities and Provisions	III	16054139.01	15647442
TOTAL		39948579.70	46850749
<u>Application of Fund</u>			
Tangible Assets	IV	34586142.00	38692800
Current Assets, Loans and Advances	V	5362437.70	8157948
TOTAL		39948579.70	46850749

Trivandrum

27/02/2023

As per our report of even date attached


Director
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SCHEDULES FORMING PART OF BALANCE SHEET

Schedule -I

Inter Unit

Particulars	Current Year	Previous Year
	As on 31.03.2021	As on 31.03.2020
CAPE Account		
Head Office Account - Fixed Asset	(58359505.49)	(73025919.49)
	22207471.21	22207471.21
Total	(36152034.28)	(50818448.28)

Schedule -II

Reserves and Surplus

Particulars	Current Year	Previous Year
	As on 31.03.2021	As on 31.03.2020
Opening balance		
Add: Excess of income over expenditure-Current Year	82021755.19	101652036.34
	(21975280.22)	(19630281.15)
Total	60046474.97	82021755.19

Schedule -III

Current Liabilities and Provisions

Particulars	Current Year	Previous Year
	As on 31.03.2021	As on 31.03.2020
Interest Free Deposit From Students		
Caution Deposit	(2355000.00)	(830000.00)
Security Deposit (Liabilities)	6084700.00	5682200.00
Other Liabilities - Sub Schedule -(i)	287692.00	287692.00
	12036747.01	10507550.71
Total	16054139.01	15647442.71

Schedule -V

Current Assets, Loans and Advances

Particulars	Current Year	Previous Year
	As on 31.03.2021	As on 31.03.2020
Cash in Hand		
Balance with bank - Sub schedule-(ii)	77416.00	77716.00
Deposits (Asset) - Sub schedule-(iii)	5142717.70	7901428.88
Advances	102580.00	102580.00
	39724.00	76224.00



SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

Schedule -VI
Fee Received

PARTICULARS	As on 31.03.2021	As on 31.03.2020
Tuition Fee		
Special fee	24498050.00	28182000.00
Admission Fee	1189800.00	1438800.00
Application Fee	82750.00	60000.00
Miscellaneous Fee	9600.00	13800.00
Hostel Fee	1191300.00	1149266.31
	225500.00	
TOTAL	27197000.00	30843866.31

Schedule -VII
Other Income

PARTICULARS	As on 31.03.2021	As on 31.03.2020
Interest Received		
Other Income	143093.00	163291.00
Fine	40406.00	1548840.00
Scholarship, Stipend etc.	672.00	
	29486.00	
TOTAL	213657.00	1712131.00

Schedule -VIII
Operating Expenses

PARTICULARS	As on 31.03.2021	As on 31.03.2020
Workshop Consumables		
Other Operating Expenses	24058.00	21737.00
	0.00	18523.00
TOTAL	24058.00	40260.00



Schedule -IX

Personal Expenses

PARTICULARS	As on 31.03.2021	As on 31.03.2020
Salaries and Wages	42023695.00	43379047.00
Employer's Contribution to EPF and Other Funds	1373244.00	1475885.00
Bonus/ Allowances	255750.00	
TOTAL	43652689.00	44854932.00

Schedule -X

Administrative Expenses

PARTICULARS	As on 31.03.2021	As on 31.03.2020
Rent, Taxes and Insurance	12086.50	26898.00
Medical Expenses	38670.00	
Electricity and Water Charges	928998.00	1103195.00
Postage and Telephone	40656.00	35210.00
Printing and Stationary	120115.00	129716.00
Repairs and Maintenance- <i>Sub Schedule -(iv)</i>	193399.00	333229.00
Travelling Expenses	23071.00	154840.00
Advertisement Expenses	7873.00	
Other Expenses	83239.00	157495.00
Fuel Charge	53699.00	
TOTAL	1501806.50	1940583.00



Sub Schedule -(i)
Other Liabilities

Particulars	Current Year	Previous Year
	As on 31.03.2021	As on 31.03.2020
Advance-Salary (Deduction From Salary)		
Book Bank Scheme	(102279.00)	
Bus Fund	86.00	
CGPC	264000.00	
CMS	243000.00	
Co-Operative Society	7050.00	
EMD	13025.00	
EPF (Deduction From Salary)	500.00	
EPF Deducted From Employees	91905.99	
Excess Fee (Oth.Dep.Stud)	4332.01	
Hostel Fee (Oth.Dep&Adv)	74336.00	
Income Tax (Deduction From Salary)	(136852.79)	
KTU Exam Expense	41320.00	
Online Exam	79247.00	
Other Deduction (Deduction From Salary)	66490.00	
Other Deposit and Advances	85642.00	
PTA Fund	(138046.00)	
SAF 2018-19	48000.00	
Salaries and Wages Payable	653044.00	
Scholarship	400.00	
University Examination Fee	9139234.00	
University Examination Remuneration	(773018.20)	
University Recognition Fee	7170.00	
University Special Fee	1190200.00	
Valuation Camp	1107020.00	
	70941.00	
Total	12036747.01	

Sub Schedule -(ii)
Balance with bank

Particulars	Current Year	Previous Year
	As on 31.03.2021	As on 31.03.2020
Balance with Bank (In Savings and Current Account)		
As per Previous Year Financial Statement		7901428.88
E-Grantz- SBI Cheemeni A/c No: 30840138393	784641.80	
KDC Bank Cheemeni (SAF) A/c No: 150281201000010	815239.00	
KDC Bank Cheemeni SB-0036	2251965.74	
SBI A/C E Tender A/c No: 37449979637	41027.50	
SBT CA Fee A/c No: 67340114843	146245.00	
SBT CA Salary A/c No: 67323375568	1098563.66	
SB With Cheemeni Service Co-Op.Bank	5035.00	

Sub Schedule -(iii)

Deposits (Asset)

Particulars	Current Year	Previous Year
	As on 31.03.2021	As on 31.03.2020
As per Previous Year Financial Statement		102580
Electricity Deposit	86080.00	
Telephone Deposit	16500.00	
Total	102580.00	102580.00

Sub Schedule -(iv)

Repairs and Maintenance

Particulars	Current Year	Previous Year
	As on 31.03.2021	As on 31.03.2020
As per Previous Year Financial Statement		333229.00
Generator/Substation	34837.00	
Others	133706.00	
Vehicle	24856.00	
Total	193399.00	333229.00



CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

COLLEGE OF ENGINEERING, TRIKARIPUR

Schedule -IV

Particulars	Opening WDV 01/04/2020	Addition		Total	Depreciation		Closing WDV 31/03/2021
		More than 6 months	Less than 6 months		Rate	Amount	
Building	29005785.36	0.00	0.00	29005785.36	10%	2900578.54	26105206.82
Computer & Accessories	72069.90	0.00	52350.00	124419.90	40%	39297.96	85121.94
Electrical Installation	2828875.46	0.00	13820.00	2842695.46	10%	283578.55	2559116.91
Furniture and Fixtures	2585828.54	0.00	28604.00	2614432.54	10%	260013.05	2354419.49
Library	195396.51	0.00	0.00	195396.51	60%	117237.91	78158.60
Machinery Tools and Equipment	3691021.56	0.00	0.00	3691021.56	15%	553653.23	3137368.33
Vehicle	313823.42	0.00	0.00	313823.42	15%	47073.51	266749.91
Grand Total	38692800.75	0.00	94774.00	38787574.75		4201432.75	34586142.00
Previous Year	42026570.18	1376293.00	134740.00	43537603.18		4844802.44	38692800.75



Bank Reconciliation Statement as on 31.03.2021

KDC Bank Cheemeni (SAF)

Particulars	Amount
Balance as per Cash book	815239.00
Add: Cheque issued but not encashed	
Cheque no: 010879	260.00
Balance as per Bank statement	815499.00

KDC Bank Cheemeni SB-0036

Particulars	Amount
Balance as per Cash book	2251965.74
Add: Cheque issued but not encashed	
Prior Period (Unidentified Difference)	(23301.09)
Cheque no: 012295	7490.00
Cheque no: 012372	4500.00
Cheque no: 013052	25000.00
Cheque no: 013875	3391.00
Cheque no: 013899	200.00
Cheque no: 013904	43400.00
Cheque no: 013905	35000.00
Cheque no: 013911	10600.00
Cheque no: 013913	9800.00
Cheque no: 013915	37900.00
Cheque no: 013917	669000.00
Cheque no: 013918	17761.00
Cheque no: 013919	1594.00
Cheque no: 013920	1313.00
Cheque no:	15955.00
Balance as per Bank statement	3111568.65

SBT CA Salary A/c No: 67323375568

Particulars	Amount
Balance as per Cash book	1098563.66
Add: Unidentified Difference	(0.66)
Balance as per Bank statement	1098563.00

