

CE Pathanapuram

CE Pathanapuram Inward No. 697

Inward No. ~~.....~~ Date 20/06/24

Ei  
For scrutiny and  
refraction  
19/06/24  
[Signature]

CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

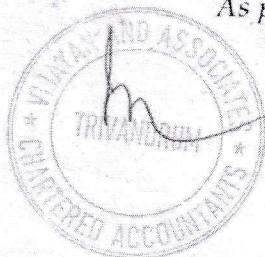
COLLEGE OF ENGINEERING, PATHANAPURAM

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
<b>INCOME</b>			
Fee Received	VII	22012603.00	23691968.00
Other Income	VIII	194616.00	171522.00
<b>Total</b>		<b>22207219.00</b>	<b>23863490.00</b>
<b>EXPENDITURE</b>			
Operating Expenses	IX	217145.00	20217.00
Personal Expenses	X	41791604.00	38647373.00
Administrative Expenses	XI	4418230.10	2009975.50
Interest and Finance Charges		4266.85	6250.86
Depreciation	IV	5373806.55	6134903.58
Prior Period		0.00	0.00
Surplus/(Deficit) for the period		(29597833.50)	(22955229.94)
<b>Total</b>		<b>22207219.00</b>	<b>23863490.00</b>

Trivandrum  
13-10-2023

As per our report of even date attached



For VIJAYAN AND ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg No: 0074425

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

[Signature]  
Director

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

20/6/24

**CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION**

**COLLEGE OF ENGINEERING, PATHANAPURAM**


*Balance Sheet As on 31 March 2022*

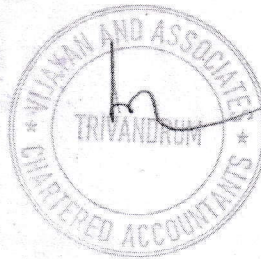
PARTICULARS	Schedules	Current Year	Previous Year
		31.03.2022	31.03.2021
<b><u>Sources of Fund</u></b>			
Inter Unit	I	239786251.85	217183605.55
Reserves and Surplus	II	(189607201.83)	(160009368.33)
Current Liabilities and Provisions	III	3446869.39	3285922.26
<b>TOTAL</b>		<b>53625919.41</b>	<b>60460159.48</b>
<b><u>Application of Fund</u></b>			
Tangible Assets	IV	42098645.78	47367712.32
Capital Work in Progress	V	6770517.00	6770517.00
Current Assets, Loans and Advances	VI	4756756.63	6321930.16
<b>TOTAL</b>		<b>53625919.41</b>	<b>60460159.48</b>

Trivandrum

13-10-2023

*As per our report of even date attached.*

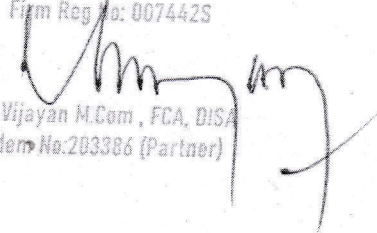
  
**Director**  
Co-operative Academy of Professional Education (CAPE)  
College of Engineering Muttathara Campus  
Vallakkadavu P.O., Thiruvananthapuram - 695 008



For VIJAYAN AND ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Reg No: 007442S

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

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	222269217.35	199666571.05
Head Office Account - Fixed Asset	17517034.50	17517034.50
<b>Total</b>	<b>239786251.85</b>	<b>217183605.55</b>

Schedule -II

Reserves and Surplus

Particulars	Current Year	Previous Year
	As on 31.03.2022	As on 31.03.2021
Opening balance	(160009368.33)	(137054138.39)
Add: Excess of income over expenditure-Current Year	(29597833.50)	(22955229.94)
<b>Total</b>	<b>(189607201.83)</b>	<b>(160009368.33)</b>

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	(75000.00)	550000.00
Caution Deposit	1707712.00	2108122.00
Security Deposit (Liabilities)	70760.00	3310.00
Other Liabilities - Sub Schedule -(i)	1743397.39	624490.26
	<b>3446869.39</b>	<b>3285922.26</b>

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	6770517.00	6770517.00
	<b>6770517.00</b>	<b>6770517.00</b>



Schedule -VI

Current Assets, Loans and Advances

Particulars	Current Year	Previous Year
	As on 31.03.2021	As on 31.03.2020
<b>Cash in Hand</b>		
Cash in Hand	2066.00	33656.00
Cash SAF	2210.00	2208.00
Balance with bank - <i>Sub schedule-(ii)</i>	621107.63	2099893.16
Deposits (Asset)	14580.00	14580.00
Advances - <i>Sub schedule-(iii)</i>	3954828.00	3949628.00
Alumini Association	0.00	17000.00
Bank Wrong Credit	15000.00	15000.00
Bus Fund	146965.00	189965.00
<b>Total</b>	<b>4756756.63</b>	<b>6321930.16</b>



Schedule -(i)  
Other Liabilities

Particulars	Current Year	Previous Year
	As on 31.03.2022	As on 31.03.2021
Alumini Association Fund	52500.00	0.00
Book Bank Scheme	(33500.00)	4000.00
Campus Management Fee	12250.00	125.00
CMDRF	(72984.00)	(72984.00)
Co-operative Society Fund	6985.00	0.00
Education Loan to Students	(423612.00)	(377592.00)
E-Grants Payable	(543944.74)	(50574.74)
EMD	266672.00	(4893.00)
EPF (Deduction from Salary)	13143.00	3477.00
ESI (Deduction from Salary)	1990.00	10.00
Examination Fee-University	54263.13	129415.00
GPAIS	(1170.00)	0.00
GST	1571.00	401.00
Insurance for Students	16600.00	7300.00
KCWWF (Work Bill)	135207.00	135207.00
K SC ST E Project	6068.00	0.00
KTU Sports Fee and Management Fee	18250.00	58550.00
Lap Top SC Students (Grant)	75000.00	50000.00
Placement Cell	191970.00	15060.00
Onam Advance Recovery	9000.00	0.00
PTA Fund	657500.00	24500.00
Salary Deduction	118245.00	118245.00
Students Activity Fund	1177593.00	587993.00
TDS (Deduction from Salary)	1001.00	1001.00
University Administration Fee	(6250.00)	(4750.00)
University Affiliation Fee	1050.00	0.00
TF SC/ST/OEC from Entrance Commission	8000.00	0.00
	<b>1743397.39</b>	<b>624490.26</b>

Sub Schedule -(ii)

Balance with bank

Particulars	Current Year	Previous Year
	As on 31.03.2022	As on 31.03.2021
<b>Balance with Bank (In Savings and Current Account)</b>		
E Tender A/c No: 37451478741	59970.00	89835.00
SBI Main A/c No: 67155994973	(729673.87)	235454.01
SBI A/c No: 67321029133	257.22	69675.62
Online Fee Collection A/c No: 67336550058	235.42	445207.29
Kollam DCB A/c No: 6886	1092.00	1092.00
PSCB SB A/c No: 5869	1563.00	1503.00
Scholarship Account A/c No: 519	299607.86	612330.24
Student Activity Fund A/c No: 5905	988056.00	644796.00
<b>Total</b>	<b>621107.63</b>	<b>2099893.16</b>



Advances

Particulars	Current Year	Previous Year
	As on 31.03.2022	As on 31.03.2021
Advance for Bus PTA	3401762.00	3401762.00
Advance (Salary)	22000.00	39000.00
Advance to AE (Civil) Minor Work	7650.00	7650.00
Advance to Contractors	10000.00	10000.00
Advance to Employees.	503216.00	491216.00
Advance to Students	10200.00	0.00
<b>Total</b>	<b>3954828.00</b>	<b>3949628.00</b>



Schedule -VIIFee Received

PARTICULARS	As on 31.03.2022	As on 31.03.2021
Tuition Fee - Sub Schedule (iv)	19483198.00	21107855.00
Special fee	2018785.00	2235495.00
Admission Fee	55750.00	64000.00
Application Fee	4800.00	600.00
Establishment Fees	250500.00	284018.00
Hostel Fees	201920.00	0.00
Bus Fees	(2350.00)	0.00
<b>TOTAL</b>	<b>22012603.00</b>	<b>23691968.00</b>

Schedule -VIIIOther Income

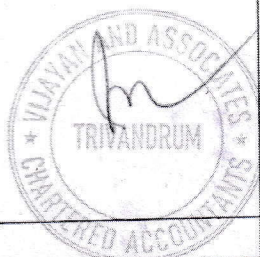
PARTICULARS	As on 31.03.2022	As on 31.03.2021
Interest Received	79625.00	73198.00
Other Income	72570.00	39602.00
Late Fee	27900.00	12251.00
Tender Cost	14521.00	46471.00
<b>TOTAL</b>	<b>194616.00</b>	<b>171522.00</b>

Schedule -IXOperating Expenses

PARTICULARS	As on 31.03.2022	As on 31.03.2021
Workshop Consumables	78053.00	20217.00
Consumables	108053.00	0.00
Other Operating Expenses	31039.00	0.00
<b>TOTAL</b>	<b>217145.00</b>	<b>20217.00</b>

Schedule -XPersonal Expenses

PARTICULARS	As on 31.03.2022	As on 31.03.2021
Salaries and Wages	39697538.00	37075401.00
Employer's Contribution to EPF and Other Funds	1214804.00	1242702.00
ESI Employer's Contribution	78106.00	80770.00
Bonus/ Allowances	231500.00	248500.00
Gratuity and other Retirement Benefits	569656.00	0.00
<b>TOTAL</b>	<b>41791604.00</b>	<b>38647373.00</b>



Administrative Expenses

PARTICULARS	As on 31.03.2022	As on 31.03.2021
Rent, Taxes and Insurance	12402.00	13490.00
Legal and Professional Charges	9780.00	24375.00
Electricity and Water Charges	815548.80	701143.00
Postage and Telephone	94748.00	93478.00
Printing and Stationary	166026.00	14263.00
Repairs and Maintenance - Sub Schedule (v)	614938.00	486730.00
Travelling Expenses	9774.00	10700.00
Advertisement Expenses	16893.00	57707.00
Other Expenses	195596.00	95896.00
Children's Day Stamp Collection	0.00	450.00
E-Office KSWAN Connectivity	668438.30	179762.50
Food & Refreshment Charges	0.00	2560.00
Fuel Charge Bolero	75345.00	87661.00
Fuel Charge Motor Cycle	5250.00	1000.00
Income Tax-Default	0.00	880.00
Institution Tax/building Tax	54865.00	53838.00
ISO Certification	0.00	14280.00
Medical and Allied Expense	0.00	5200.00
News Paper and Periodicals	20088.00	35226.00
Magazines & Journals	3847.00	0.00
Sports Students	4998.00	40000.00
TDS Default	0.00	89165.00
Women's Day Celebration	0.00	2171.00
Cleaning Charge	5350.00	0.00
EPF Damages	1638237.00	0.00
Miscellaneous Expenses	116.00	0.00
Orientation Program	5990.00	0.00
<b>TOTAL</b>	<b>4418230.10</b>	<b>2009975.50</b>



Sub Schedule -(iv)

Tuition Fee

PARTICULARS	As on 31.03.2022	As on 31.03.2021
Tuition Fee (Government/Merit)	15281968.00	14910375.00
Tuition Fee (Management)	951730.00	2827500.00
Tuition Fee (NRI)	3249500.00	3369980.00
<b>TOTAL</b>	<b>19483198.00</b>	<b>21107855.00</b>

Sub Schedule -(v)

Repairs and Maintenance

PARTICULARS	As on 31.03.2022	As on 31.03.2021
Repairs and Maintenance (Bolero)	36401.00	37396.00
Repairs and Maintenance (Building)	126535.00	- 150441.00
Repairs and Maintenance (Generator)	32664.00	24625.00
Repairs and Maintenance (Machinery and Tools)	11600.00	22374.00
Repairs and Maintenance (Computer)	147408.00	159911.00
Repairs and Maintenance (Electrical)	134382.00	58875.00
Repairs and Maintenance-(Furniture)	32038.00	10069.00
Repairs and Maintenance (Plumbing)	24188.00	4544.00
Repairs and Maintenance (Motor Cycle)	0.00	18495.00
Repairs and Maintenance (Others)	69722.00	0.00
<b>TOTAL</b>	<b>614938.00</b>	<b>486730.00</b>



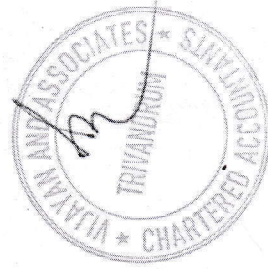
CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

COLLEGE OF ENGINEERING, PATHANAPURAM

Schedule -IV

Particulars	Opening WDV 01/04/2021	Addition		Total	Depreciation		Closing WDV 31/03/2022
		More than 6 months	Less than 6 months		Rate	Amount	
Building	30919020.33			30919020.33	10%	3091902.03	27827118.30
CCTV and Fitting	58419.30			58419.30	15%	8762.90	49656.41
Computer & Accessories	380627.80	35867.00		416494.80	40%	166597.92	249896.88
Electrical Installation	2933302.12		53623.00	2986925.12	10%	296011.36	2690913.76
Furniture and Fittings	3776938.40	9500.00	5750.00	3792188.40	10%	378931.34	3413257.06
Library Books	81534.10			81534.10	60%	48920.46	32613.64
Machinery Tools and Equipments	9050565.40			9050565.40	15%	1357584.81	7692980.59
Vehicle	167304.88			167304.88	15%	25095.73	142209.15
<b>Grand Total</b>	<b>47367712.33</b>	<b>45367.00</b>	<b>59373.00</b>	<b>47472452.33</b>		<b>5373806.55</b>	<b>42098645.78</b>

Previous Year	52795582.9	198095.00	508938.00	53502615.9	6134903.58	47367712.32
---------------	------------	-----------	-----------	------------	------------	-------------



*[Signature]*  
Director

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

CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

COLLEGE OF ENGINEERING, PATHANAPURAM

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
<b>INCOME</b>			
Fee Received	VII	21126988.00	22012603.00
Other Income	VIII	1756072.00	194616.00
<b>Total</b>		<b>22883060.00</b>	<b>22207219.00</b>
<b>EXPENDITURE</b>			
Operating Expenses	IX	270057.00	217145.00
Personal Expenses	X	45160618.00	41791604.00
Administrative Expenses	XI	2690705.00	4418230.10
Interest and Finance Charges		3476.91	4266.86
Depreciation	IV	4870567.99	5373806.54
Prior Period		0.00	0.00
Surplus/(Deficit) for the period		(30112364.90)	(29597833.50)
<b>Total</b>		<b>22883060.00</b>	<b>22207219.00</b>

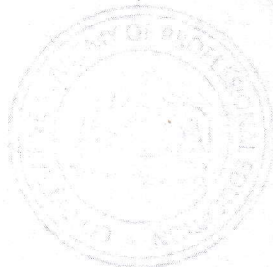
Trivandrum  
23-10-2023

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 Muttathara Campus  
Vallakkadavu P.O., Thiruvananthapuram - 695 008

CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

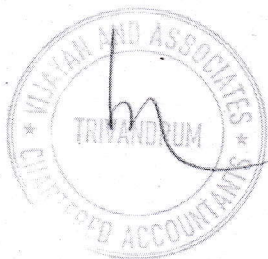
COLLEGE OF ENGINEERING, PATHANAPURAM

*Balance Sheet As on 31 March 2023*

PARTICULARS	Schedules	Current Year	Previous Year
		31.03.2023	31.03.2022
<u>Sources of Fund</u>			
Inter Unit	I	266788265.85	239786251.85
Reserves and Surplus	II	(219719566.74)	(189607201.83)
Current Liabilities and Provisions	III	3240966.43	3446869.39
<b>TOTAL</b>		<b>50309665.54</b>	<b>53625919.41</b>
<u>Application of Fund</u>			
Tangible Assets	IV	38540825.78	42098645.78
Capital Work in Progress	V	6770517.00	6770517.00
Current Assets, Loans and Advances	VI	4998322.76	4756756.63
<b>TOTAL</b>		<b>50309665.54</b>	<b>53625919.41</b>

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, TISA  
Mem No:203386 (Partner)

Director  
Co-operative Academy of Professional Education (CAPE)  
College of Engineering Muttathara Campus  
Vallakkadavu P.O., 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	249271231.35	222269217.35
Head Office Account - Fixed Asset	17517034.50	17517034.50
Total	266788265.85	239786251.85

Schedule -II

Reserves and Surplus

Particulars	Current Year	Previous Year
	As on 31.03.2023	As on 31.03.2022
Opening balance	(189607201.83)	(160009368.33)
Add: Excess of income over expenditure-Current Year	(30112364.90)	(29597833.50)
Total	(219719566.74)	(189607201.83)

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	(200000.00)	(75000.00)
Caution Deposit	1840159.64	1707712.00
Security Deposit (Liabilities)	155740.00	70760.00
Other Liabilities - Sub Schedule -(i)	1445066.79	1743397.39
Total	3240966.43	3446869.39

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	6770517.00	6770517.00
Total	6770517.00	6770517.00



Schedule -VI

Current Assets, Loans and Advances

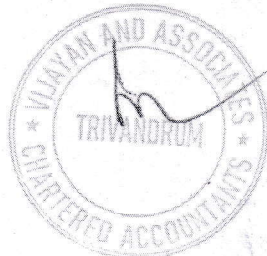
Particulars	Current Year	Previous Year
	As on 31.03.2023	As on 31.03.2022
<u>Cash in Hand</u>		
Cash in Hand	5213.00	2066.00
Cash SAF	85.00	2210.00
Balance with bank - <i>Sub schedule-(ii)</i>	752251.76	621107.63
Deposits (Asset)	14580.00	14580.00
Advances - <i>Sub schedule-(iii)</i>	4014228.00	3954828.00
Bank Wrong Credit	15000.00	15000.00
Bus Fund	196965.00	146965.00
<b>Total</b>	<b>4998322.76</b>	<b>4756756.63</b>



Sub Schedule -(i)

Other Liabilities

Particulars	Current Year	Previous Year
	As on 31.03.2023	As on 31.03.2022
Alumini Association Fund	85000.00	52500.00
Book Bank Scheme	(37500.00)	(33500.00)
Campus Management Fee	(500.00)	12250.00
CMDRF	(72984.00)	(72984.00)
Co-operative Society Fund	(2090.00)	6985.00
Condonation Fee -UTY	9450.00	0.00
Education Loan to Students	(423612.00)	(423612.00)
E-Grants Payable	(497756.54)	(543944.74)
EMD	253718.00	266672.00
EPF (Deduction from Salary)	18583.00	13143.00
ESI (Deduction from Salary)	4022.00	1990.00
Examination Fee-University	56551.33	54263.13
Excess Loan/ Excess Fee	9500.00	0.00
GPAIS	(1170.00)	(1170.00)
GST	1571.00	1571.00
Insurance for Students	(16000.00)	16600.00
KCWWF (Work Bill)	135207.00	135207.00
K SC ST E Project	0.00	6068.00
KTU Sports Fee and Management Fee	16130.00	18250.00
Lap Top SC Students (Grant)	100000.00	75000.00
Placement Cell (CGPC)	118670.00	191970.00
Onam Advance Recovery	9000.00	9000.00
PTA Fund	(132500.00)	657500.00
Salary Deduction	118245.00	118245.00
Students Activity Fund	1673843.00	1177593.00
SKDC	17815.00	0.00
Sports Affiliation Fee	(650.00)	0.00
TDS (Deduction from Salary)	14924.00	1001.00
University Administration Fee	(9700.00)	(6250.00)
University Affiliation Fee	(2700.00)	1050.00
TF SC/ST/OEC from Entrance Commission	0.00	8000.00
<b>Total</b>	<b>1445066.79</b>	<b>1743397.39</b>



Sub Schedule -(ii)

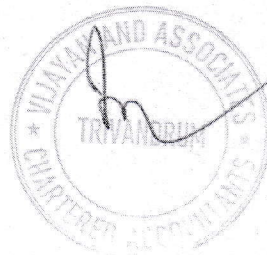
Balance with bank

Particulars	Current Year	Previous Year
	As on 31.03.2023	As on 31.03.2022
<b>Balance with Bank (In Savings and Current Account)</b>		
E Tender A/c No: 37451478741	75620.00	59970.00
SBI Main A/c No: 67155994973	(622395.03)	(729673.87)
SBI A/c No: 67321029133	266.32	257.22
Online Fee Collection A/c No: 67336550058	48107.41	235.42
Kollam DCB A/c No: 6886	1114.00	1092.00
PSCB SB A/c No: 5869	1626.00	1563.00
Scholarship Account A/c No: 519	265701.06	299607.86
Student Activity Fund A/c No: 5905	982212.00	988056.00
<b>Total</b>	<b>752251.76</b>	<b>621107.63</b>

Sub Schedule -(iii)

Advances

Particulars	Current Year	Previous Year
	As on 31.03.2023	As on 31.03.2022
Advance for Bus PTA	3401762.00	3401762.00
Advance (Salary)	28000.00	22000.00
Advance to AE (Civil) Minor Work	7650.00	7650.00
Advance to Contractors	10000.00	10000.00
Advance to Employees.	523316.00	-503216.00
Advance to Students	27500.00	10200.00
Onam Advance	16000.00	0.00
<b>Total</b>	<b>4014228.00</b>	<b>3954828.00</b>



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)	18310068.00	19483198.00
Special fee	1694500.00	2018785.00
Admission Fee	72250.00	55750.00
Application Fee	4170.00	4800.00
Establishment Fees	345500.00	250500.00
Hostel Fees	700500.00	201920.00
Bus Fees	0.00	-2350.00
<b>TOTAL</b>	<b>21126988.00</b>	<b>22012603.00</b>

Schedule -VIII

Other Income

PARTICULARS	As on 31.03.2023	As on 31.03.2022
EPF Damages Refunded	1586688.00	0.00
Interest Received	66913.00	79625.00
Other Income	58749.00	72570.00
Late Fee	25300.00	27900.00
Tender Cost	18422.00	14521.00
<b>TOTAL</b>	<b>1756072.00</b>	<b>194616.00</b>

Schedule -IX

Operating Expenses

PARTICULARS	As on 31.03.2023	As on 31.03.2022
Workshop Consumables	102335.00	78053.00
Consumables	137578.00	108053.00
Other Operating Expenses	30144.00	31039.00
<b>TOTAL</b>	<b>270057.00</b>	<b>217145.00</b>

Schedule -X

Personal Expenses

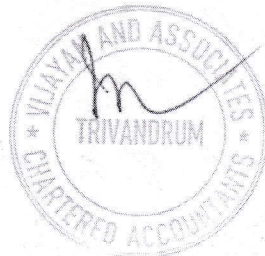
PARTICULARS	As on 31.03.2023	As on 31.03.2022
Salaries and Wages	43538115.00	39697538.00
Employer's Contribution to EPF and Other Funds	1274236.00	1214804.00
ESI Employer's Contribution	81867.00	78106.00
Bonus/ Allowances	252000.00	231500.00
Gratuity and other Retirement Benefits	0.00	569656.00
Honorarium	3000.00	0.00
Remuneration	11400.00	0.00



Schedule -XI

Administrative Expenses

PARTICULARS	As on 31.03.2023	As on 31.03.2022
Rent, Taxes and Insurance	40581.00	12402.00
Legal and Professional Charges	10000.00	9780.00
Electricity and Water Charges	843689.00	815548.80
Postage and Telephone	95938.00	94748.00
Printing and Stationary	126623.00	166026.00
Repairs and Maintenance - <i>Sub Schedule (v)</i>	357742.00	614938.00
AMC for UPS	79338.00	0.00
Travelling Expenses	92155.00	9774.00
Advertisement Expenses	22990.00	16893.00
Other Expenses - <i>Sub Schedule (vi)</i>	102437.00	195596.00
Co-Expo	2500.00	0.00
College Arts	171094.00	0.00
E-Office KSWAN Connectivity	284657.00	668438.30
Fuel Charge Bolero	68146.00	75345.00
Fuel Charge Motor Cycle	6250.00	5250.00
Institution Tax/building Tax	58838.00	54865.00
House Keeping	10220.00	0.00
Medical and Allied Expense	1151.00	0.00
News Paper and Periodicals	18555.00	20088.00
Magazines & Journals	4584.00	3847.00
Sports Students	119427.00	4998.00
Technical Exhibition	49522.00	0.00
TDS Default	570.00	0.00
Cleaning Charge	99180.00	5350.00
EPF Damages	5.00	1638237.00
Miscellaneous Expenses	0.00	116.00
Orientation Program	0.00	5990.00
Association Program	13440.00	0.00
Uniform Allowance	8000.00	0.00
Web Site Renewal	3073.00	0.00
<b>TOTAL</b>	<b>2690705.00</b>	<b>4418230.10</b>



Sub Schedule -(iv)

Tuition Fee

PARTICULARS	As on 31.03.2023	As on 31.03.2022
Tuition Fee (Government/ Merit)	15383668.00	15281968.00
Tuition Fee (Management)	455000.00	951730.00
Tuition Fee (NRI)	2471400.00	3249500.00
<b>TOTAL</b>	<b>18310068.00</b>	<b>19483198.00</b>

Sub Schedule -(v)

Repairs and Maintenance

PARTICULARS	As on 31.03.2023	As on 31.03.2022
Repairs and Maintenance (Bolero)	34592.00	36401.00
Repairs and Maintenance (Building)	89785.00	126535.00
Repairs and Maintenance (Generator)	47883.00	32664.00
Repairs and Maintenance (Machinery and Tools)	21400.00	11600.00
Repairs and Maintenance (Computer)	21890.00	147408.00
Repairs and Maintenance (Electrical)	54521.00	134382.00
Repairs and Maintenance-(Furniture)	56553.00	32038.00
Repairs and Maintenance (Plumbing)	19714.00	24188.00
Repairs and Maintenance (Motor Cycle)	8154.00	0.00
Repairs and Maintenance (Others)	3250.00	69722.00
<b>TOTAL</b>	<b>357742.00</b>	<b>614938.00</b>

Sub Schedule -(vi)

Other Expenses

PARTICULARS	As on 31.03.2023	As on 31.03.2022
Onam Celebration	10000.00	0.00
Water Testing	531.00	0.00
Womens Cell Program	18448.00	0.00
X-Mas Day Celebration	31000.00	0.00
Other Expenses	42458.00	0.00
<b>TOTAL</b>	<b>102437.00</b>	<b>0.00</b>



CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

COLLEGE OF ENGINEERING, PATHANAPURAM

Schedule -IV

Particulars	Opening WDV 01/04/2022	Addition		Total	Depreciation		Closing WDV 31/03/2023
		More than 6 months	Less than 6 months		Rate	Amount	
Building	27827118.30	-	131670.00	27958788.30	10%	2789295.33	25169492.97
CCTV and Fitting	49656.41	-	-	49656.41	15%	7448.46	42207.94
Computer & Accessories	249896.88	139200.00	91800.00	480896.88	40%	173998.75	306898.13
Electrical Installation	2690913.76	152021.00	179532.00	3022466.76	10%	293270.08	2729196.68
Furniture and Fittings	3413257.06	-	96950.00	3510207.06	10%	346173.21	3164033.85
Library Books	32613.64	-	-	32613.64	60%	19568.18	13045.46
Machinery Tools and Equipments	7692980.59	352232.00	169343.00	8214555.59	15%	1219482.61	6995072.98
Vehicle	142209.15	-	-	142209.15	15%	21331.37	120877.78
<b>Grand Total</b>	<b>42098645.78</b>	<b>643453.00</b>	<b>669295.00</b>	<b>43411393.78</b>		<b>4870567.99</b>	<b>38540825.78</b>

Previous Year	47367712.33	45367.00	59373.00	47472452.33		5373806.54	42098645.78
---------------	-------------	----------	----------	-------------	--	------------	-------------



  
 Director  
 Co-operative Academy of Professional Education (CAPE)  
 College of Engineering, Mutattiyara Campus  
 Vellakudi PO, Ithimmanthapuram - 695 008

**CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION**

**COLLEGE OF ENGINEERING, PATHANAPURAM**

**Income & Expenditure Account as on 31st March 2025**

Particulars	Schedules	For the year ended on 31.03.2025	For the year ended on 31.03.2024
<b>INCOME</b>			
Fee Received	VII	22042595.00	22241405.00
Other Income	VIII	1736681.50	1060960.58
<b>Total</b>		<b>23779276.50</b>	<b>23302365.58</b>
<b>EXPENDITURE</b>			
Operating Expenses	IX	153415.00	226288.00
Personnel Expenses	X	46446258.00	48070296.00
Administrative Expenses	XI	2291659.96	2600760.42
Consultancy Expenses		1504144.15	3,26,186.64
Interest and Finance Charges		1874.14	5513.60
Depreciation	IV	4507429.77	4409334.13
Surplus/(Deficit) for the period		(31125504.52)	(32336013.21)
<b>Total</b>		<b>23779276.50</b>	<b>23302365.58</b>


Trivandrum  
29.12.2025

As per our report of even date attached

For VIJAYAN AND ASSOCIATES,  
CHARTERED ACCOUNTANTS  
Firm No. 117/974472

M. VIJAYAN & Co., FCA, DISA  
Mem No. 203386 (Partner)



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

CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

COLLEGE OF ENGINEERING, PATHANAPURAM

Balance Sheet as on 31st March 2025

Particulars	Schedules	Current Year	Previous Year
		31.03.2025	31.03.2024
<u>Sources of Fund</u>			
Inter Unit	I	331792043.05	299278788.05
Reserves and Surplus	II	(282838027.86)	(251907997.91)
Current Liabilities and Provisions	III	1688594.51	- 5680649.71
<b>Total</b>		<b>50642609.70</b>	<b>53051439.85</b>
<u>Application of Fund</u>			
Tangible Assets	IV	32645055.88	34796174.65
Capital Work in Progress	V	6770517.00	6770517.00
Current Assets, Loans and Advances	VI	11227036.82	11484748.19
<b>Total</b>		<b>50642609.70</b>	<b>53051439.84</b>

Trivandrum  
29.12.2025

As per our report of even date attached



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

*[Signature]*  
For VIJAYAN CHAIRMAN  
CHAIRMAN  
19/12/2025

*[Signature]*  
M. VIJAYAN CHAIRMAN  
Mem. No: 263386 (Partner)

SCHEDULES FORMING PART OF BALANCE SHEET

Schedule -I

Inter Unit

Particulars	Current Year	Previous Year
	As on 31.03.2025	As on 31.03.2024
CAPE Account	313293870.55	281761753.55
Head Office Account - Fixed Asset	18498172.50	17517034.50
<b>Total</b>	<b>331792043.05</b>	<b>299278788.05</b>

Schedule -II

Reserves and Surplus

Particulars	Current Year	Previous Year
	As on 31.03.2025	As on 31.03.2024
Opening balance		
Add: Excess of income over expenditure-Current Year	(251907997.91)	(219719566.73)
Add: Consultancy a/c prior period omission adjusted	(31125504.52)	(32336013.21)
Add: Cash - Consultancy	0.00	147582.03
Add: CAPE Tech Fest Transferred to HO	136554.58	0.00
	58920.00	0.00
<b>Total</b>	<b>(282838027.86)</b>	<b>(251907997.91)</b>

Schedule -III

Current Liabilities and Provisions

Particulars	Current Year	Previous Year
	As on 31.03.2025	As on 31.03.2024
Interest Free Deposit From Students		
Caution Deposit	(200000.00)	(200000.00)
Security Deposit (Liabilities)	2141659.64	1955159.61
Other Liabilities - Sub Schedule -(i)	(42533.00)	14634.00
	(210532.13)	3910856.07
<b>Total</b>	<b>1688594.51</b>	<b>5680649.71</b>

Schedule -V

Capital Work in Progress

Particulars	Current Year	Previous Year
	As on 31.03.2025	As on 31.03.2024
Capital Work in Progress	6770517.00	6770517.00
<b>Total</b>	<b>6770517.00</b>	<b>6770517.00</b>

Schedule -VI

Current Assets, Loans and Advances

Particulars	Current Year	Previous Year
	As on 31.03.2025	As on 31.03.2024
<u>Cash in Hand</u>		
Cash in Hand		
Cash SAF	17492.00	13967.00
Cash Consultancy	31.00	0.00
Balance with bank - <i>Sub schedule-(ii)</i>	25547.10	0.00
Deposits (Asset)	1192818.72	6551127.19
Advances - <i>Sub schedule-(iii)</i>	14580.00	14580.00
Bank Wrong Credit	4506478.00	4206978.00
Nursing College Pre-Operative Expenses - <i>Sub Schedule -(iv)</i>	15000.00	15000.00
Bus Fund	5282125.00	510131.00
	172965.00	172965.00
<b>Total</b>	<b>11227036.82</b>	<b>11484748.19</b>

Sub Schedule -(i)

Other Liabilities

Particulars	Current Year	Previous Year
	As on 31.03.2025	As on 31.03.2024
Advance From PTA (for Salary 2023-24)	47376.00	47376.00
Alumini Association	86500.00	86500.00
Book Bank Scheme	(37500.00)	(37500.00)
Campus Mgt Fee	(500.00)	(500.00)
CAPE Tech Fest Fund	0.00	58920.00
Childrens Day Stamp Collection	0.00	360.00
CMDRF	(72984.00)	(72984.00)
Condonation Fee -UTY	0.00	0.00
Contingency and Stationery Exp (KTU)	(28360.00)	254000.00
Co-Op Society Fund	590.00	7535.00
Education Loan to Students	(423612.00)	(423612.00)
Egrantz Payable	(1816311.54)	2070913.46
EMD	189283.00	189283.00
EPF Employee Contribution	17592.00	19392.00
ESI Employee Contribution	4022.00	4022.00
Examination Fee-UTY	62876.33	61611.33
Excess Loan/ Excess Fee	37975.00	12750.00
GPAIS	(1170.00)	(1170.00)
GST	2144.00	2969.00
IEEE PROJECT Fund	0.00	100000.00
Insurance for Students	(14014.72)	(27454.72)
KCWWF(Work Bill)	135207.00	135207.00
KTU Arts and Sports Fee	(117220.20)	(44200.00)
Laptop Grant	(75000.00)	(75000.00)
Onam Advance Recovery	15367.00	9000.00
Placement Cell CGPC	143210.00	196870.00
Profession Tax(Salary)	(150.00)	(150.00)
PTA Fund	(92500.00)	
Salary Deduction		



*Handwritten signature or initials.*

SKDC		
Sports Affiliation Fee	17815.00	17815.00
Students Activity Fund	(2512.00)	(2272.00)
TDS( Salary)	1648314.00	1319984.00
University Affiliation Fee	3276.00	3276.00
University Administration Fee	(23535.00)	(15155.00)
Youth Festival and Union Fund	(20710.00)	(8110.00)
Bus Fund PTA	(2375.00)	(2565.00)
Other University Fee	2000.00	0.00
PTA Fund for Admission Centre	1130.00	0.00
	(15000.00)	0.00
<b>Total</b>	<b>(210532.13)</b>	<b>3910856.07</b>

Sub Schedule -(ii)

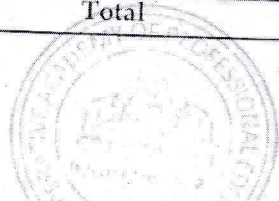
Balance with bank

Particulars	Current Year	Previous Year
	As on 31.03.2025	As on 31.03.2024
<b>Balance with Bank (In Savings and Current Account)</b>		
E Tender A/c No: 37451478741	0.00	79373.00
SBI Main A/c No: 67155994973	(201342.80)	1196048.56
SBI A/c No: 67321029133	823.23	71846.41
Online Fee Collection A/c No: 67336550058	397.71	247942.71
KSCB A/c No: 6886	1191.50	1155.00
PSCB SB A/c No: 5869	1759.00	1686.00
Scholarship Account A/c No: 519	25787.84	3897664.84
Student Activity Fund (PSCB) A/c No: 5905	533278.00	301891.00
Union Bank of India (Consultancy) A/c No: 7554	830924.24	753519.67
<b>Total</b>	<b>1192818.72</b>	<b>6551127.19</b>

Sub Schedule -(iii)

Advances

Particulars	Current Year	Previous Year
	As on 31.03.2025	As on 31.03.2024
Advance for Bus PTA	3401762.00	3401762.00
Advance (Salary)	28000.00	28000.00
Advance to AE (Civil) Minor Work	7650.00	7650.00
Advance to Contractors	10000.00	10000.00
Advance to Employees.	559566.00	533066.00
Advance to Students	463500.00	190500.00
Onam Advance	36000.00	36000.00
<b>Total</b>	<b>4506478.00</b>	<b>4206978.00</b>

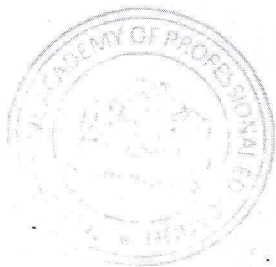


*Handwritten signature*

Sub Schedule -(iv)

Nursing College and Related Pre-Operative Expenses

Particulars	Current Year	Previous Year
	As on 31.03.2025	As on 31.03.2024
<b>Nursing College Other Expenses</b>		
Cleaning Nursing Related	68030.00	22930.00
Cloth Items Nursing	117564.00	0.00
Electrical Work Nursing	50636.00	50636.00
Hospitality Nursing College	17740.00	0.00
Networking Facility Nursing	77175.00	0.00
Nursing College Afiliation	286967.00	12167.00
Nursing College Inspection	5933.00	5933.00
Printing Work Nursing	8800.00	0.00
Refreshment Nursing College	21264.00	0.00
R& M Nursing College Related	89731.00	89731.00
Stationery For Nursing College	23019.00	0.00
Ta For Nursing Inspection	2000.00	0.00
<b>Nursing College Assets</b>		
Accessories Nursing College	921573.00	0.00
Electrical Installation Nursing	365679.00	127317.00
Furniture For Nursing	837432.00	40400.00
Library Books Nursing	904978.00	0.00
Machinery Tools Equipement Nursing	1322587.00	0.00
Painting Works Nursing	161017.00	161017.00
<b>Total</b>	<b>5282125.00</b>	<b>510131.00</b>



**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT**

Schedule -VII

Fee Received

PARTICULARS	As on 31.03.2025	As on 31.03.2024
Tuition Fee - Sub Schedule (iv)	18857040.00	19076650.00
College Special fee	2101005.00	1871205.00
Admission Fee	171200.00	142350.00
Application Fee	0.00	7800.00
Establishment Fees	120500.00	343000.00
Hostel Fees	742000.00	763400.00
Miscellaneous Fee	0.00	37,000.00
CAPE Tech Fest Fund	50850.00	0.00
<b>Total</b>	<b>22042595.00</b>	<b>22241405.00</b>

Schedule -VIII

Other Income

PARTICULARS	As on 31.03.2025	As on 31.03.2024
Interest Received	75631.50	56513.00
Other Income	17208.00	32910.30
Late Fee	21730.00	37850.00
Tender Cost	0.00	5080.00
Consultancy Income	1621112.00	9,28,607.28
Armed Force Stamp Collection	1000.00	0.00
<b>Total</b>	<b>1736681.50</b>	<b>1060960.58</b>

Schedule -IX

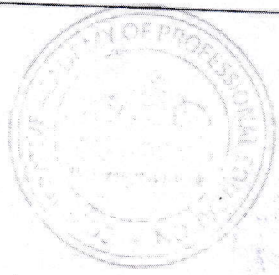
Operating Expenses

PARTICULARS	As on 31.03.2025	As on 31.03.2024
Workshop Consumables	88237.00	132476.00
Consumables	50638.00	80257.00
Other Operating Expenses	14540.00	13555.00
<b>Total</b>	<b>153415.00</b>	<b>226288.00</b>

Schedule -X

Personal Expenses

PARTICULARS	As on 31.03.2025	As on 31.03.2024
Salaries and Wages	44411706.00	46182708.00
EPF Employer's Contribution	1225185.00	1300321.00
ESI Employer's Contribution	80850.00	83002.00
Bonus/ Allowances	280750.00	265000.00
Gratuity and other Retirement Benefits	0.00	2,28,918.00
Honorarium	91980.00	
Remuneration		

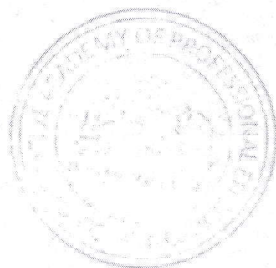


Uniform Allowance	3,37,387.00	0.00
	8000.00	8347.00
<b>Total</b>	<b>46446258.00</b>	<b>48070296.00</b>

Schedule -XI

Administrative Expenses

PARTICULARS	As on 31.03.2025	As on 31.03.2024
Rent, Taxes and Insurance	21356.00	32571.00
Legal and Professional Charges	11,000.00	0.00
Electricity and Water Charges	825218.00	825793.00
Postage and Telephone	22887.60	109748.42
Printing and Stationary	261818.00	314125.00
Repairs and Maintenance - Sub Schedule (v)	271427.00	420456.00
AMC for UPS	89977.00	89478.00
Travelling Expenses	0.00	53697.00
Advertisement Expenses	20060.00	47608.00
Other Expenses - Sub Schedule (vi)	40315.00	8800.00
College Arts and other Oriantation Programme Expenses	0.00	12428.00
E-Office KSWAN Connectivity	284657.00	284657.00
Fuel Charge Bolero	79500.00	72650.00
Fuel Charge Motor Cycle	4500.00	5000.00
Institution Tax/building Tax	61858.00	59156.00
House Keeping	28102.00	10256.00
News Paper and Periodicals	23239.00	31610.00
Magazines & Journals	50,773.00	0.00
TDS Default	90.00	14635.00
Cleaning Charge	44145.00	30425.00
ESI Penalty and Interest	0.00	1,07,091.00
TDS Penalty and Interest	0.00	525.00
AICTE Inspection Fee	49500.00	55,000.00
Hospitality	17045.00	15,051.00
Web Site Renewal	3,623.36	0.00
Diesel for Generator	38,000.00	0.00
First Year Orientation Programme	14,100.00	0.00
Food and Refreshment Charges	14,749.00	0.00
TA/DA Allwance	6,720.00	0.00
Shifting / Transportation Charges	7,000.00	0.00
<b>Total</b>	<b>2291659.96</b>	<b>2600760.42</b>



*[Handwritten signature]*

Sub Schedule - (iv)

Tuition Fee

PARTICULARS	As on 31.03.2025	As on 31.03.2024
Tuition Fee (Government/Merit)		
Tuition Fee (Management)	17092540.00	17408750.00
Tuition Fee (NRI)	35000.00	260000.00
Tuition Fee from CEE	680000.00	1407900.00
Tuition Fee SC/ST/OEC	686500.00	0.00
	363000.00	0.00
<b>Total</b>	<b>18857040.00</b>	<b>19076650.00</b>

Sub Schedule - (v)

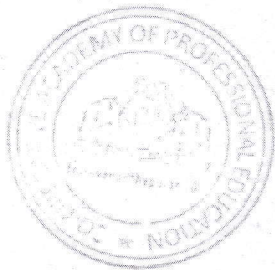
Repairs and Maintenance

PARTICULARS	As on 31.03.2025	As on 31.03.2024
Repairs and Maintenance (Bolero)		
Repairs and Maintenance (Building)	25424.00	35868.00
Repairs and Maintenance (Generator)	27000.00	65590.00
Repairs and Maintenance (Machinery and Tools)	16726.00	79261.00
Repairs and Maintenance (Computer)	66880.00	108093.00
Repairs and Maintenance (Electrical)	16066.00	29018.00
Repairs and Maintenance (Furniture)	52829.00	35380.00
Repairs and Maintenance (Plumbing)	35228.00	57034.00
Repairs and Maintenance (Motor Cycle)	25176.00	7732.00
Repairs and Maintenance (Others)	4898.00	2480.00
	1200.00	0.00
<b>Total</b>	<b>271427.00</b>	<b>420456.00</b>

Sub Schedule - (vi)

Other Expenses

PARTICULARS	As on 31.03.2025	As on 31.03.2024
Water Testing		
Other Expenses	0.00	3075.00
	40315.00	5725.00
<b>Total</b>	<b>40315.00</b>	<b>8800.00</b>



*Handwritten signature or mark.*

CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

COLLEGE OF ENGINEERING, PATHANAPURAM

Schedule -IV

Particulars	Opening WDV 01/04/2024	Addition		Total	Depreciation		Closing WDV 31/03/2025
		More than 6 months	Less than 6 months		Rate	Amount	
Building	22652543.67	4,05,965.00	5,75,173.00	23633681.67	10%	2334609.52	21299072.15
CCIV and Fitting	35876.75	1,92,080.00	-	227956.75	15%	34193.51	193763.24
Computer & Accessories	400271.28	216708.00	25450.00	642429.28	40%	251881.71	390547.57
Electrical Installation	2678195.36	47500.00	0.00	2725695.36	10%	272569.54	2453125.83
Furniture and Fittings	2855550.47	10,500.00	10350.00	2876400.47	10%	287122.55	2589277.92
Library Books	5218.18	6,30,400.00	-	635618.18	60%	381370.91	254247.27
Machinery Tools and Equipments	6065772.83	29871.00	39400.00	6135043.83	15%	917301.57	5217742.26
Vehicle	102746.11	-	-	102746.11	15%	15411.92	87334.19
Plant & Equipment (Consultancy)	0.00	-	1,72,914.00	172914.00	15%	12968.55	159945.45
<b>Grand Total</b>	<b>34796174.65</b>	<b>1533024.00</b>	<b>823287.00</b>	<b>37152485.65</b>		<b>4507429.77</b>	<b>32645055.88</b>

Previous Year	38540825.78	212364.00	452319.00	39205508.78	4409334.13	34796174.65
---------------	-------------	-----------	-----------	-------------	------------	-------------



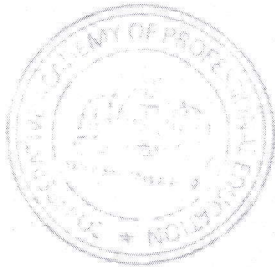
Bank Reconciliation Statement as on 31.03.2025  
College Of Engineering, Pathanapuram

SBI Main A/c No: 67155994973

Particulars	Amount
Balance as per Cash book	(201342.80)
Add: Unidentified difference	853606.65
Balance as per Bank statement	652263.85

Online Fee Collection A/c No: 67336550058

Particulars	Amount
Balance as per Cash book	397.71
Add: Unidentified difference	88696.00
Balance as per Bank statement	89093.71



*m*