

**CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION**

**COLLEGE OF ENGINEERING , KIDANGOOR**

**BALANCE SHEET AS AT 31ST MARCH 2020**

(Amount in Rs)

Sl.No	Particulars	Sch No	As at 31.03.2020	As at 31.03.2019
<b>A</b>	<b>SOURCES OF FUNDS</b>			
	Inter Unit Account	I	-1,36,82,145.00	-6,18,30,485.20
	Reserves and surplus	II	5,87,88,192.13	9,74,54,231.46
	Current liabilities and provisions	III	95,28,451.59	1,17,12,219.66
	<b>TOTAL</b>		<b>5,46,34,498.72</b>	<b>4,73,35,965.92</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>			
	Tangible Assets	IV	4,08,90,683.30	3,97,55,624.00
	Capital work in progress	V	1,53,401.73	1,53,401.73
	Current asset Loans and advances	VI	1,35,90,413.69	74,26,940.19
	<b>TOTAL</b>		<b>5,46,34,498.72</b>	<b>4,73,35,965.92</b>
	Notes on accounts	2		

*R.S. Kumar*  
Director

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

Place: Trivandrum  
Date: 25/03-2022

As per our report of even date attached



**For ARUN JITHIN & ASSOCIATES**  
Chartered Accountants

*Arun*

**CA ARUNRAJ FCA**

Partner

M No: 235795 Firm Reg No: 015164S



CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

COLLEGE OF ENGINEERING , KIDANGOOR

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020

Particulars	Sch No	For the year ended	
		31-Mar-20	31-Mar-19
<b>INCOME</b>			
Tuition fees		2,79,23,555.00	3,12,45,331.00
Special fees		30,55,455.00	37,14,906.00
Admission fees		61,520.00	60,055.00
Application fees		2,400.00	4,255.00
Interest Received		2,35,322.00	3,45,442.00
Other Income		49,219.00	3,99,899.00
Prior Period		30,88,217.62	-
<b>TOTAL</b>		<b>3,44,15,688.62</b>	<b>3,57,69,888.00</b>
<b>EXPENDITURE</b>			
Operating Expenses	VII	1,71,255.00	1,62,672.00
Personnel expenses	VIII	6,50,54,640.00	6,45,78,435.00
Administration expenses	IX	34,02,296.00	19,54,909.00
Interest and finance charges		10,482.26	11,014.82
Depreciation	IV	44,43,054.70	50,19,738.97
<b>TOTAL</b>		<b>7,30,81,727.96</b>	<b>7,17,26,769.79</b>
<b>Surplus/(Deficit) for the year</b>		<b>-3,86,66,039.34</b>	<b>-3,59,56,881.79</b>
Notes on accounts	2		

As per our report of even date attached

*R.S. Perumb*  
Director

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

Place: Trivandrum  
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For ARUN JITHIN & ASSOCIATES  
Chartered Accountants

*Arun*

CA ARUNRAJ FCA

Partner

M No: 235795 Firm Reg No: 015164S



CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

COLLEGE OF ENGINEERING, KIDANGOOR

Schedules Attached to and forming part of the Accounts

Particulars	For the year ended	
	31-Mar-20	31-Mar-19
<b>Schedule I</b>		
<b>Inter Unit Account</b>		
CAPE account	-4,32,55,129.00	-8,57,81,922.20
Head Office Account-Fixed Asset	2,95,72,984.00	2,39,51,437.00
<b>Total</b>	<b>-1,36,82,145.00</b>	<b>-6,18,30,485.20</b>
<b>Schedule II</b>		
<b>Reserves and Surplus</b>		
Income and Expenditure Account		
Opening Balance	9,19,31,880.46	12,78,88,762.25
Add : Surplus/(Deficit) for the year	-3,86,66,039.34	-3,59,56,881.79
Closing Balance	5,32,65,841.13	9,19,31,880.46
Capital Reserve	55,22,351.00	55,22,351.00
<b>Total</b>	<b>5,87,88,192.13</b>	<b>9,74,54,231.46</b>
<b>Schedule III</b>		
<b>Current Liabilities and Provisions</b>		
Interest free deposit from students	-26,11,500.00	-4,86,500.00
Caution Deposit	44,96,290.00	46,08,040.00
Security Deposit	1,83,835.00	25,72,570.66
Other Liabilities	74,59,826.59	50,18,109.00
<b>Total</b>	<b>95,28,451.59</b>	<b>1,17,12,219.66</b>
<b>Schedule V</b>		
<b>Capital Work in Progress</b>		
Capital Work in Progress	1,53,401.73	1,53,401.73
<b>Total</b>	<b>1,53,401.73</b>	<b>1,53,401.73</b>
<b>Schedule VI</b>		
<b>Current Assets</b>		
Cash in Hand	5,978.00	4,184.00
Balance with Banks:		
In Savings and Current Accounts	1,31,69,146.54	68,57,576.04
Advances	4,15,289.15	2,55,374.15
Deposits	-	3,09,806.00
<b>Total</b>	<b>1,35,90,413.69</b>	<b>74,26,940.19</b>



CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION

COLLEGE OF ENGINEERING, KIDANGOOR

Schedules Attached to and forming part of the Accounts

Particulars	For the year ended	
	31-Mar-20	31-Mar-19
<b>Schedule VII</b>		
<b>Operating Expenses</b>		
Consumables	82,139.00	71,890.00
Other Operating Expenses	89,116.00	90,782.00
<b>Total</b>	<b>1,71,255.00</b>	<b>1,62,672.00</b>
<b>Schedule VIII</b>		
<b>Personnel Expenses</b>		
Salaries and Allowances	6,28,91,302.00	6,24,01,165.00
Employer's Contribution to PF and Other Funds	21,63,338.00	21,77,270.00
<b>Total</b>	<b>6,50,54,640.00</b>	<b>6,45,78,435.00</b>
<b>Schedule IX</b>		
<b>Administration Expenses</b>		
Advertisement Expenses	87,276.00	15,561.00
Electricity and Water Charges	9,24,478.00	10,84,134.00
Other expenses	3,21,686.00	41,489.00
Postage and Telephone	20,546.00	1,96,231.00
Printing and Stationery	4,65,131.00	2,67,591.00
Rent, Rates Taxes and Insurance	89,141.00	92,223.00
Repairs and Maintenances	14,76,739.00	2,28,975.00
Travelling expenses	17,299.00	28,705.00
<b>Total</b>	<b>34,02,296.00</b>	<b>19,54,909.00</b>



**CO-OPERATIVE ACADEMY OF PROFESSIONAL EDUCATION**  
**COLLEGE OF ENGINEERING, KIDANGGOOR**

**SCHEDULE IV- FIXED ASSETS**

Particulars	Rate	Opening As on 01.04.2019	Additions during the year		Total	Opening As on 01.04.2019	Depreciation for		Total Depreciation	Closing WDV as on 31.03.2020
			More than 6 months	Less than 6 months			More than 6 months	Less than 6 months		
Land	10 <sup>th</sup> %	56,97,069.00	-	-	56,97,069.00	-	-	-	-	56,97,069.00
Building	10 <sup>th</sup> %	2,64,11,327.49	45,07,084.00	6,21,083.00	3,15,39,494.49	26,41,132.75	4,50,708.40	31,054.15	31,22,895.30	2,84,16,599.19
Furniture and fixtures	10 <sup>th</sup> %	16,71,195.38	1,42,870.00	77,550.00	18,91,615.38	1,67,119.54	14,287.00	3,877.50	1,85,284.04	17,06,331.35
Machinery	15 <sup>th</sup> %	28,51,068.44	70,458.00	55,100.00	29,76,626.44	4,27,660.27	10,568.70	4,132.50	4,42,361.47	25,34,264.98
Computer and Accessories	40 <sup>th</sup> %	1,39,345.46	38,900.00	-	1,78,245.46	55,738.18	15,560.00	-	71,298.18	1,06,947.27
Electrical Insulation	10 <sup>th</sup> %	29,98,671.97	65,069.00	-	21,55,740.97	2,09,067.20	6,506.90	-	2,15,574.10	19,40,166.87
Vehicles	15 <sup>th</sup> %	2,91,835.88	-	-	2,91,835.88	43,775.38	-	-	43,775.38	2,48,060.50
Library Books	60 <sup>th</sup> %	6,03,110.39	-	-	6,03,110.39	3,61,866.23	-	-	3,61,866.23	2,41,244.16
<b>TOTAL</b>		<b>3,97,55,624.00</b>	<b>48,24,381.00</b>	<b>7,53,733.00</b>	<b>4,53,33,738.00</b>	<b>39,06,359.55</b>	<b>4,97,631.00</b>	<b>39,064.15</b>	<b>44,43,054.70</b>	<b>4,08,90,683.30</b>

