

CENTRE FOR CONTINUING EDUCATION
GOVT. COLLEGE OF ENGINEERING, PARASSINIKKADAVU,
KANNUR, KERALA - 670563
Statements of Accounts for the year ended
31st March 2023

Name of Assessee	CENTRE FOR CONTINUING EDUCATION		
Address	GOVT. COLLEGE OF ENGINEERING,,PARASSINIKKADAVU,,KANNUR,KERALA,670563		
E-Mail	cce@gcek.ac.in		
Status	AOP	Assessment Year	2023-2024
Ward	WARD (1)	Year Ended	31.3.2023
PAN	AAATC8572D	Formation Date	19/02/2001
Residential Status	Resident		
Nature of Business	PROFESSIONS-Other professional services n.e.c.(16019)		
A.O. Code	---		
Filing Status	Original		
Bank Name	CANARA BANK, MANGATPARAMBA, A/C NO:42342200031775 ,Type: Saving ,IFSC: CNRB0014234		
Tele:	Mob:9495333088		

Computation of Total Income

Income from Business or Profession (Chapter IV D) 2074770

Profit as per Profit and Loss a/c		2294538
<u>Add:</u>		
Depreciation Debited in P&L A/c		9251
GST Payable		33786
Total		<u>2337575</u>
<u>Less:</u>		
Interest Received considered seperately	253555	
Depreciation as per Chart u/s 32	<u>9250</u>	
		<u>262805</u>
		<u>2074770</u>

Income from Other Sources (Chapter IV F) 253555

Interest From Saving Bank A/c		<u>253555</u>
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Gross Total Income 2328325

Total Income 2328325

Round off u/s 288 A 2328330

Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

Tax Due	698499
Health & Education Cess (HEC) @ 4.00%	<u>27940</u>
	726439
T.D.S./T.C.S	<u>123332</u>
	603107
Advance Tax	<u>175000</u>
	428107
Interest u/s 234 A/B/C	<u>51387</u>
	479494
Round off u/s 288B	479490
Deposit u/s 140A	<u>479490</u>
Tax Payable	0

Interest Charged	(Rs.)	T.D.S./ T.C.S. From	(Rs.)
u/s 234B (6 Month)	25686	Non-Salary(as per Annexure)	123332
u/s 234C	25701		

(2712+6639+12069+4281)

Interest calculated upto September,2023, Due Date for filing of Return October 31, 2023

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:28 Jul 2023

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0242465	15/09/2022	06147	Canara Bank Jayanagar	50000
2	0240129	29/12/2022	09328	CANARA BANK BANGALORE CHICKPET	25000
3	0240129	10/03/2023	22527	CANARA BANK BANGALORE CHICKPET	100000
4	0240020	29/09/2023	02026	CANARA BANK DELHI CHANDNI CHOWK	479490
Total					654490

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciated on (Short Gain)	WDV Closing
Green Board	10%	3316	0	0	3316	0	0	3316	332	2984
Printer	15%	2794	0	0	2794	0	0	2794	419	2375
E P A B X	15%	67	0	0	67	0	0	67	10	57
Furniture	10%	58998	0	0	58998	0	0	58998	5900	53098
Electrical Fittings	10%	7706	0	0	7706	0	0	7706	771	6935
Computer	40%	43	0	0	43	0	0	43	17	26
Sign Board	10%	102	0	0	102	0	0	102	10	92
Fake Note Detector	15%	118	0	0	118	0	0	118	18	100
Tools and Equipment	15%	4980	0	0	4980	0	0	4980	747	4233
UPS	40%	156	0	0	156	0	0	156	62	94
LCD	15%	960	0	0	960	0	0	960	144	816
Software	40%	1904	0	0	1904	0	0	1904	762	1142
Gas and Fittings	15%	391	0	0	391	0	0	391	59	332
Total		81535	0	0	81535	0	0	81535	9251	72284

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	CANARA BANK	MANGATPARAMBA	42342200031775		CNRB0014234	Saving(Primary)

Excess of Income Over Expenditure - 17,63,915.96
Add : TDS - 1,23,332.00
Income Tax Paid - 4,07,290.00

22,94,537.96
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Details of T.D.S. on Non-Salary(26 AS Import Date:28 Jul 2023)

S.N o	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year
1	ASST ENGINEER KELAKAM	AAALK2795G	7200	7200
2	CHENNAMKUNNIL NARAYANAN	CHNC08157C	23243	23243
3	CHERIAN VARKEY CONSTRUCTION COMPANY PRIVATE LIMITE	CHNC01197A	1749	1749
4	COREINTEGRA CONSULTING SERVICES PRIVATE LIMITED	MUMC16932G	10311	10311
5	CRESCENT CONTRACTORS PRIVATE LIMITED	CHNC04137A	5546	5546
6	EXECUTIVE OFFICER ALAKODE PANCHAYAT	CHNE00519B	6000	6000
7	GREEN METHOD ENGINEERING PRIVATE LIMITED	CHNG01140G	10838	10838
8	K K BUILDERS KANNUR	CHNK00779C	3643	3643
9	KANNUR ZILLA PANCHAYAT	CHNK00735A	12100	12100
10	KERALA CLAYS & CERAMICS PRODUCTS LTD PAPPINISSERI	CHNK00404F	435	435
11	KERALA INSTITUTE OF LOCAL ADMINISTRATION	CHNK00451D	2981	2981
12	KERALAWATERWAYS AND INFRASTRUCTURES LIMITED	CHNK05929A	9548	9548
13	MALABAR CANCER CENTRE SOCIETY	CHNM00997D	23882	23882
14	SANJAY MINOTRA	DELS37614D	5856	5856
TOTAL			123332	123332

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194C	1503005	15062283	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :15062283	46673
Business	194J	360000	as above	as above	7200
Business	194JA	574075	as above	as above	11483
Business	194JB	579753	as above	as above	57976
Total		3016833	15062283		123332

Details of Taxpayer Information Summary (TIS)

S.N O.	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Business receipts	2656833	Trading Account->Sales/ Gross receipts of business Trading Account->Gross receipts from Profession Profit and Loss Account->Other income Turnover from speculative activity	15062283

NAME OF ASSESSEE : CENTRE FOR CONTINUING EDUCATION
Code :4063

A.Y. 2023-2024 PAN : AAATC8572D

15062283 -12405450

2	GST purchases	1404928			
3	GST turnover	12015353			
4	Interest from savings bank	253555	Interest from saving bank a/c	253555	NIL

Signature

(JAYAPRAKASH PYCHADATHIL)

For CENTRE FOR CONTINUING EDUCATION

Date-14.11.2023

CompuTax : 4063 [CENTRE FOR CONTINUING EDUCATION]

JACOB & GEORGE, J&G TOWER, KAKKAD ROAD, KANNUR-670 002

FORM NO. 3CB
[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

- We have examined the Balance Sheet as on 31-MAR-2023, and the Profit and Loss Account for the period beginning from 1-APR-2022 to ending on 31-MAR-2023, attached herewith, of
CENTRE FOR CONTINUING EDUCATION
GOVT. COLLEGE OF ENGINEERING, PARASSINIKKADAVU, KANNUR
PAN **AAATC8572D**
- We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at GOVT. COLLEGE OF ENGINEERING, PARASSINIKKADAVU, KANNUR and Nil Branches
- (a) We report the following observations/comments/discrepancies/inconsistencies; if any
Refer Annexure
(b) Subject to above -
(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
(B) In our opinion, proper books of account have been kept by the head office so far as appears from our examination of the books.
(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:-
(i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2023; and
(ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date
- The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	This has been reported as informed to us by the management.
2	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.
3	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269ST in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269ST have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.
4	TDS returns could not be verified with the books of account.	Since the assessee has not produced adequate details to verify the break-up of total expenditure of entities registered or not under the GST , we could not report in clause 44 of 3CD

For JACOB AND GEORGE
Chartered Accountants
(Firm Regn No.: 0005391S)




(MANUEL CYRIAC FCA)
PARTNER
Membership No: 203824

Place :KANNUR
Date : 27/09/2023
UDIN : 23203824BGVTTX3650

Branches
1) M/s Jacob & George, Chartered Accountants, Milkyway Apartments, TB Road Junction, Kanhangad, Kasargod, Ph :04672-204731(O), 04672-201644(R)
2) M/s. Jacob & George, Chartered Accountants, Opp. Thiruvangad Girls High School, Thalassery, Kannur-670 103, Ph : 0490-2341744
3) M/s. Jacob & George, Chartered Accountants, IInd Floor, Lilly's Arcade, Spices Street North End, Judges Avenue, Kaloor, Emakulam-682018, Ph : 0484-2400021

FORM NO. 3CD
[See rule 6G(2)]

**Statement of particulars required to be furnished under
section 44AB of the Income-tax Act, 1961**

Part A

01	Name of the assessee	CENTRE FOR CONTINUING EDUCATION			
02	Address	GOVT. COLLEGE OF ENGINEERING, PARASSINIKKADAVU, KANNUR			
03	Permanent Account Number (PAN)	AAATC8572D			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	KERALA		32AAATC8572D1ZZ	
05	Status	AOP/BOI			
06	Previous year	from 1-APR-2022 to 31-MAR-2023			
07	Assessment year	2023-24			
		Relevant clause of section 44AB under which the audit has been conducted			
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	NA			

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)	
			NA		
09	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No		
		Name of Partner/Member	Date of change	Type of change	
		Old profit sharing ratio	New profit Sharing Ratio	Remarks	
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	Sector	Sub Sector	Code
			PROFESSIONS	Other professional services n.e.c.	16019
	b)	If there is any change in the nature of business or profession, the particulars of such change.	No		
		Business	Sector	Sub Sector	Code
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Day Book, Ledger		
	b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	CONTINUING EDUCATION CENTR, GOVT. COLLEGE OF ENGINEERING, KANNUR, PARASSINIKADAVU, KERALA, 670563, INDIA	Day Book, Ledger (Computerized)	
	c)	List of books of account and nature of relevant documents examined.	Bank Statements, Day Book, Purchase Bill, Sales Bill, Bills/Vouchers for expense		



12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) **No**

Section	Amount	Remarks if any:

13 a) Method of accounting employed in the previous year **Mercantile system**

b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. **No**

c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.

Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:

d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) **No**

e) If answer to (d) above is in the affirmative, give details of such adjustments

Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:

f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I - Accounting Policies	As per accounting policies & notes to financial statements
ICDS II - Valuation of Inventories	NA
ICDS III - Construction Contracts	NA
ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements
ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD
ICDS VII - Governments Grants	As per accounting policies & notes to financial statements
ICDS IX - Borrowing Costs	NA
ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.

14 a) Method of valuation of closing stock employed in the previous year.

b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: **NA**

Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:

15 Give the following particulars of the capital asset converted into stock-in-trade: **Nil**

Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:

Amounts not credited to the profit and loss account, being, -

a) the items falling within the scope of section 28; **Nil**

Description	Amount	Remarks if any:

b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned; **Nil**

Description	Amount	Remarks if any:



c) escalation claims accepted during the previous year;	Nil	
Description	Amount	Remarks if any:
d) any other item of income;	Nil	
Description	Amount	Remarks if any:
e) capital receipt, if any.	Nil	
Description	Amount	Remarks if any:

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish: **No**

Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :- **As Per Annexure "A"**

a) Description of asset/block of assets.	
b) Rate of depreciation.	
c) Actual cost or written down value, as the case may be.	
ca) Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	
cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	
cc) Adjusted written down value	
d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-	
i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	
ii) change in rate of exchange of currency, and	
iii) Subsidy or grant or reimbursement, by whatever name called.	
e) Depreciation allowable.	
f) Written down value at the end of the year.	

19 Amounts admissible under sections

Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:

a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)] **Nil**

Description	Amount	Remarks if any:

b) Details of contributions received from employees for various funds as referred to in section 36(1)(va): **Nil**

Name of Fund	Amount	Actual Date	Due Date	The actual amount paid



21 a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

1	expenditure of capital nature;	Nil
	Particulars	Amount in Rs.
		Remarks if any:
2	expenditure of personal nature;	Nil
	Particulars	Amount in Rs.
		Remarks if any:
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil
	Particulars	Amount in Rs.
		Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil
	Particulars	Amount in Rs.
		Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil
	Particulars	Amount in Rs.
		Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil
	Particulars	Amount in Rs.
		Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil
	Particulars	Amount in Rs.
		Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil
	Particulars	Amount in Rs.
		Remarks if any:

b) Amounts inadmissible under section 40(a):-

i as payment to non-resident referred to in sub-clause (i)

A Details of payment on which tax is not deducted:														Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincod	City or Town or District	Locality or Area	Post Office	State	Remarks if any:	
B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)														Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincod	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:

ii as payment to resident referred to in sub-clause (ia)

A Details of payment on which tax is not deducted:														Nil
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincod	City or Town or District	Locality or Area	Post Office	State	Remarks if any:



B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.																	Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:		

iii as payment referred to in sub-clause (ib)

A Details of payment on which levy is not deducted:																	Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:		

B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.																	Nil	
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:		

iv Fringe benefit tax under sub-clause (ic)																	Nil	
v Wealth tax under sub-clause (iia)																	Nil	
vi Royalty, license fee, service fee etc. under sub-clause (iib)																	Nil	
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)																	Nil	
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:			
vii Payment to PF/other fund etc. under sub-clause (iv)																	Nil	
ix Tax paid by employer for perquisites under sub-clause (v)																	Nil	

c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;																	Nil	
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks												

d) Disallowance/deemed income under section 40A(3):																	Yes	
A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:																		
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:												

B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);							Yes
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:	
e) provision for payment of gratuity not allowable under section 40A(7);				Nil			
f) any sum paid by the assessee as an employer not allowable under section 40A(9);				Nil			
g) particulars of any liability of a contingent nature;				Nil			
Nature of Liability		Amount	Remarks if any:				
h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;				Nil			
Particulars		Amount	Remarks if any:				
i) amount inadmissible under the proviso to section 36(1)(iii).				Nil			
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.				Nil			
23 Particulars of payments made to persons specified under section 40A(2)(b).				Nil			
Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no	
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				Nil			
Section	Description	Amount	Remarks if any:				
25 Any amount of profit chargeable to tax under section 41 and computation thereof.				Nil			
Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:		
26 i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-							
A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was							
a) paid during the previous year;				Nil			
Nature of Liability		Amount	Remarks if any:		Section		
b) not paid during the previous year;							
Nature of Liability		Amount	Remarks if any:		Section		
Service Tax Payable		81236			Sec 43B(a) -tax , duty,cess,fee etc		
B was incurred in the previous year and was							
a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);							
Nature of Liability		Amount	Remarks if any:		Section		
CGST Payable		287990	Paid on 19/04/2023		Sec 43B(a) -tax , duty,cess,fee etc		
SGST Payable		287990	Paid on 19/04/2023		Sec 43B(a) -tax , duty,cess,fee etc		
b) not paid on or before the aforesaid date.							
Nature of Liability		Amount	Remarks if any:		Section		
CGST Payable		16893			Sec 43B(a) -tax , duty,cess,fee etc		

27	ii	State whether sales tax, goods & service tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.	Yes			
	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	No			
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	Nil			
		Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:

28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii), if yes, please furnish the details of the same.					NA			
	Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:

29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viii), if yes, please furnish the details of the same.					NA			
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares Issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:		

A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56					NA			
	Nature of Income					Amount	Remarks if any:		

B	Whether any amount is to be included as Income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56					NA			
	Nature of Income					Amount	Remarks if any:		

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]										No					
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid

A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?										NA					
---	-------------------------------------------------------------------------------------------------------------------------------------------	--	--	--	--	--	--	--	--	--	----	--	--	--	--	--



Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:	
B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B		NA					
Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:
C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)		No					
Nature of the impermissible avoidance arrangement			Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:		
31 a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year		Nil				



Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Nil

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Name of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft

b) a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Nil

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt



b) ~~Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year~~ **It is not possible for us to verify whether the receipts in excess the specified limit have been made other than by account payee cheque or account payee bank draft as the necessary information is not available**

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt

b) c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year **Nil**

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment

b) d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year **It is not possible for us to verify whether the payments in excess the specified limit have been made other than by account payee cheque or account payee bank draft as the necessary information is not available**

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment

c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year: **Nil**

Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft

d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year **Nil**



Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year

Nil

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

32 a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :

Nil

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)	Remarks



	Amount	Order U/S and date
b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	NA	
c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	No	
d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	No	
e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	NA	
33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	NII	
Section	Amount	Remarks if any:

34 a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:									
Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
CHNC02147F	194J	Fees for professional or technical services	6605648	6577278	6577278	657280	0	0	0
CHNC02147F	194C	Payments to contractors	1996480	1996480	1996480	30738	0	0	0
CHNC02147F	192	Salary	272630	0	0	0	0	0	0

b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details					
Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
CHNC02147F	26Q	31-Jul-2022	11-Aug-2022	Yes	
CHNC02147F	26Q	31-Jan-2023	17-Jan-2023	Yes	
CHNC02147F	26Q	31-Oct-2022	25-Nov-2022	Yes	
CHNC02147F	26Q	31-May-2023	22-May-2023	Yes	



c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: Yes				
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:

35 a) In the case of a trading concern, give quantitative details of principal items of goods traded :						
Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
NA						

b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :

A Raw Materials :									
Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
NA									

B Finished products :									
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
NA									

C By products :									
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
NA									

36 A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2			NA			
Amount Received(in Rs)	Date of receipt		Remarks if any:			

37 Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. **NA**

38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. **No**

39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor **No**

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
Particulars	Previous Year		%	Preceding previous Year		%
Total turnover of the assessee		12429675			8653153	
Gross profit/turnover	0	12429675	0	0	8653153	0
Net profit/turnover	1763916	12429675	14.19	912706	8653153	10.55
Stock-in-trade/turnover	0	12429675	0	0	8653153	0



Material consumed/finished goods produced	0	0	0	0	0	0
-------------------------------------------	---	---	---	---	---	---

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.						Nil	
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B					NA	
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286					NA
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:
44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)					No

For JACOB AND GEORGE
Chartered Accountants
(Firm Regn No.: 0005391S)

Handwritten signature



(MANUEL CYRIAC FCA)
PARTNER
Membership No: 203824

Place :KANNUR
Date : 27/09/2023
UDIN : 23203824BGVTTX3650

CENTRE FOR CONTINUING EDUCATION
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
PP A B X	15%	67	0	0	67	0	0	0	0	0	10	57	0
Furniture	10%	58,998	0	0	58,998	0	0	0	0	0	5,900	53,098	0
Electrical fittings	10%	7,706	0	0	7,706	0	0	0	0	0	771	6,935	0
Computer	40%	43	0	0	43	0	0	0	0	0	17	26	0
Sign Board	10%	102	0	0	102	0	0	0	0	0	10	92	0
Mobile Note Detector	15%	118	0	0	118	0	0	0	0	0	18	100	0
Keys and Fittings	15%	391	0	0	391	0	0	0	0	0	59	332	0
Green Board	10%	3,316	0	0	3,316	0	0	0	0	0	332	2,984	0
Printer	15%	2,794	0	0	2,794	0	0	0	0	0	419	2,375	0
Tools and Equipment	15%	4,980	0	0	4,980	0	0	0	0	0	747	4,233	0
UPS	40%	156	0	0	156	0	0	0	0	0	62	94	0
LCD	15%	960	0	0	960	0	0	0	0	0	144	816	0
Software	40%	1,904	0	0	1,904	0	0	0	0	0	762	1,142	0
Total		81,535	0	0	81,535	0	0	0	0	0	9,251	72,284	

**CONTINUING EDUCATION CENTRE, GOVT. COLLEGE OF ENGINEERING,
PARASSINIKADAVU, KANNUR- 670 563
BALANCE SHEET AS AT 31ST MARCH 2023**

<u>Previous Year</u> (₹)	<u>Sch No</u>	<u>Current Year</u> (₹)
<u>SOURCES OF FUND</u>		
<u>CAPITAL FUND</u>		
37,45,843	37,45,843.07	
	17,63,915.96	
	-----	55,09,759.03
<u>EARMARKED FUND</u>		
<u>FUND FOR TRAINING TO SC/ST YOUTH</u>		
2,13,775		2,13,775.00
18,80,576		17,97,435.75

58,40,194	TOTAL	75,20,969.78
=====		=====
<u>APPLICATION OF FUND</u>		
81,535	<u>FIXED ASSETS</u>	A 72,284.00
<u>CURRENT ASSETS</u>		
5,000	a) Deposits - Gas Deposit	5,000.00
43,63,904	b) Advances	B 46,69,956.62
3,500	c) Service Tax Receivable	3,500.00
1,26,41,307	d) Cash and Bank Balances	C 92,59,404.58
13,978	e) Sundry Debtors	D 14,518.00

1,70,27,689	TOTAL (A)	1,39,52,379.20
<u>LESS : CURRENT LIABILITIES</u>		
33,93,358	a) Deposit and advances	E 32,59,597.72
-	b) Sundry Creditors	7,76,713.70
68,18,143	c) Govt. of Kerala	15,870.00
9,66,801	d) Outstanding expenses	F 22,27,148.00
90,728	e) TDS Payable	2,24,364.00

1,12,69,030	TOTAL (B)	65,03,693.42
57,58,659	NET CURRENT ASSETS (A-B)	74,48,685.78

58,40,194	TOTAL	75,20,969.78
=====		=====

AUDITOR'S REPORT

As per our report of even date attached seperately

Place : Kannur
Date : 27/09/2023
UDIN : 23203824BQVTTX3650

For **JACOB & GEORGE**
Chartered Accountants
Firm Regn. No. 0033918



MANUEL CYRIL C.F.C.A.
(Firm Seal)
Membership No. 203824

**CONTINUING EDUCATION CENTRE, GOVT. COLLEGE OF ENGINEERING,
PARASSINIKADAVU, KANNUR- 670 563
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023**

Previous Year

Current Year

(₹)

(₹)

INCOME

3,05,695	" Interest Received	2,53,555.00
86,53,153	" Consultancy and Testing Charges Received- as per details	1,24,29,674.76
15,52,086	" GST Collection	21,62,763.50
4,700	" Online Examination Fee	-
3,06,334	" Miscellaneous Income	2,16,289.32

1,08,21,967

TOTAL (A)

1,50,62,282.58

EXPENDITURE

2,51,870	To Salary and allowances	2,72,630.00
50,04,477	" Professional Charges - As Per details	65,77,278.00
19,281	" Printing and Stationery	7,600.00
2,00,148	" Repairs & Maintenance	-
594	" Interest & Bank Charges	3.54
7,86,547	" Development Expenses	6,50,324.00
1,22,202	" Computer Maintenance	2,495.00
54,790	" Digitalisation & Upload Charges	15,200.00
31,720	" Day To Day Maintenance Of College Campus	-
15,46,096	" Testing fee paid to Govt.of Kerala	12,10,787.00
42,000	" Accounting Charges	-
14,160	" Audit Fee	28,370.00
11,826	" Refreshment Charges	2,145.00
-	" Income Tax paid	4,07,290.00
61,872	" TDS Paid	1,23,332.00
16,95,003	" GST Payment - As per details	21,76,274.00
4,704	" Flood Cess Payment	-
-	" Field Work expense	17,26,580.08
9,766	" Lab Cleaning Expenses	11,000.00
22,000	" Miscellaneous Expenses	77,807.00
20,155	" Staff Welfare Expenses	-
10,050	" Depreciation	9,251.00

99,09,261

TOTAL (B)

1,32,98,366.62

9,12,706 Excess of income over expenditure for the year (A - B)

17,63,915.96

AUDITOR'S REPORT

As per our report of even date attached seperately

Place : Kannur

Date : 27/09/2023

UDIN : 23203824BGVTTX3650



For **JACOB & GEORGE**

Chartered Accountants
Firm Regn. No. 005391S

MANUEL CYRIAC F.C.A.
(Partner)
Membership No. 203824

**CONTINUING EDUCATION CENTRE, GOVT. COLLEGE OF ENGINEERING,
PARASSINIKADAVU, KANNUR- 670 563
RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

RECEIPTS

(₹)

To <u>Opening Balance</u>			
Cash on hand	3,670.00		
Canara Bank A/c No.1775	1,26,34,509.70		
FD with Canara Bank	3,128.92		
			1,26,41,308.62
" Interest Received			2,53,555.00
" GST Collection			21,62,763.50
" Consultancy and Testing Charges Received- as per details			1,22,41,301.88
" Miscellaneous Income			2,16,289.32
" Advance Refunded - As per details			54,02,497.00
" TDS Collection			6,88,018.30

TOTAL			3,36,05,733.62
			=====

PAYMENTS

By Salary and allowances		2,72,630.00	
Less: Payable as on 31/03/2023		20,760.00	
			2,51,870.00
" Professional Charges - As Per details			54,77,347.00
" Printing and Stationery			7,600.00
" Refreshment Charges			2,145.00
" Audit fee	28,370.00		
Add: Payable as on 31/03/2022	25,272.00		
Less: Payable as on 31/03/2023	28,272.00		
			25,370.00
" Computer Maintenance			2,495.00
" Interest & Bank Charges			3.54
" Development Expenses - As per details			6,50,324.00
" Digitalisation & Upload Charges			15,200.00
" Lab Cleaning Expenses			11,000.00
" GST Payment - As per details	22,68,328.00		
Add: Payable as on 31/03/2022	4,73,112.00		
Less: Payable as on 31/03/2023	6,09,766.00		
			21,31,674.00
" TDS Remitted	6,88,018.30		
Add : Payable on 31/03/2022	35,728.00		
Less : Payable on 31/03/2023	1,69,364.00		
			5,54,382.30
" Field Work expense	17,26,580.08		
Less : Payable to Creditors	7,76,713.70		
			9,49,866.38



Cont'd... 2

... 2 ...

" Share of Testing fee payable to Govt.of Kerala	12,10,787.00	
Add : Payable on 31/03/2022	68,18,143.20	
Less : Payable on 31/03/2023	15,870.00	
	-----	80,13,060.20
" TDS Paid		1,23,332.00
" Miscellaneous Expenses		77,807.00
" Income Tax Paid		4,07,290.00
" Advance given - As per details		56,45,562.62
" <u>Closing Balances</u> - As per Schedule		92,59,404.58
TOTAL		-----
		3,36,05,733.62
		=====

AUDITOR'S REPORT

As per our report of even date attached seperately

Place : Kannur
Date : 27/09/2023
UDIN : 23203824BGVTTX3650

For **JACOB & GEORGE**
Chartered Accountants
Firm Regn. No. 005391S




MANUEL CYRIAC F.C.A.
(Partner)
Membership No. 203824

**CONTINUING EDUCATION CENTRE GOVT. COLLEGE OF ENGINEERING,
PARASSINIKADAVU, KANNUR - 670 563
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023
SCHEDULE TO BALANCE SHEET ITEMS**

SCHEDULE-A: FIXED ASSETS

Description	Cost as on 01/04/2022	Additions during the Year	Sales/Tr ansfer during the Year	Cost as on 31/03/2023	Rate %	Up to 31/03/2022	During the Year	Total	W.D.V as on 31/03/2022	W.D.V as on 31/03/2023	DEPRECIATION	
											GROSS BLOCK	DEPRECIATION
1 EPABX	3,235.00	-	-	3,235.00	15	3,168.00	10.00	3,178.00	67.00	57.00		
2 FURNITURE	1,43,645.00	-	-	1,43,645.00	10	84,647.00	5,900.00	90,547.00	58,998.00	53,098.00		
3 ELECTRICAL FITTINGS	20,460.00	-	-	20,460.00	10	12,754.00	771.00	13,525.00	7,706.00	6,935.00		
4 COMPUTER	77,419.00	-	-	77,419.00	40	77,376.00	17.00	77,393.00	43.00	26.00		
5 SIGN BOARD	550.00	-	-	550.00	10	448.00	10.00	458.00	102.00	92.00		
6 FAKE NOTE DETECTOR	1,500.00	-	-	1,500.00	15	1,382.00	18.00	1,400.00	118.00	100.00		
7 GAS AND FITTINGS	3,800.00	-	-	3,800.00	15	3,409.00	59.00	3,468.00	391.00	332.00		
8 GREEN BOARD	14,500.00	-	-	14,500.00	10	11,184.00	332.00	11,516.00	3,316.00	2,984.00		
9 PRINTER	26,100.00	-	-	26,100.00	15	23,306.00	419.00	23,725.00	2,794.00	2,375.00		
10 TOOLS AND EQUIPMENTS	45,896.00	-	-	45,896.00	15	40,916.00	747.00	41,663.00	4,980.00	4,233.00		
11 U.P.S	83,320.00	-	-	83,320.00	40	83,164.00	62.00	83,226.00	156.00	94.00		
12 LCD	7,950.00	-	-	7,950.00	15	6,990.00	144.00	7,134.00	960.00	816.00		
13 SOFTWARE	1,53,000.00	-	-	1,53,000.00	40	1,51,096.00	762.00	1,51,858.00	1,904.00	1,142.00		
TOTAL	5,81,375.00	-	-	5,81,375.00		4,99,840.00	9,251.00	5,09,091.00	81,535.00	72,284.00		



**CONTINUING EDUCATION CENTRE GOVT. COLLEGE OF ENGINEERING
PARASSINIKADAVU, KANNUR- 670 563
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023
SCHEDULE TO BALANCE SHEET ITEMS**

B ADVANCES PAID

Abdul Khader T	9,180.00
Accreditation Expenditure 2022	10.62
Anil Kumar Ss	20,500.00
Asokan O V Apee	29,838.00
Baburaj K V	35,569.00
Bijesh R	7,200.00
Dayakrishnankutty	1,25,243.00
Dhanayasre A S	6,850.00
Dileepan T	14,800.00
Dileep M R,	1,041.00
Dinesh Babu.E	4,315.00
Divyalal R K	31,000.00
Dr. Ajitha T, Apce	14,000.00
Dr. A Ranjith Ram	1,57,084.00
Dr. B Ajith Kumar	30,000.00
Dr. Jayaprakash P	30,393.00
Dr. Najeeb. K. Hod Cse	13,811.00
Dr. P Mahesh Kumar	1,38,000.00
Dr Smitha Ms	8,000.00
Dr.T.D.John	1,75,732.00
Dr.V.I.Beena	2,33,095.00
Hemakumare.K	7,839.00
Lakshmanan Libra	3,762.00
Madhavan K P	40,231.00
Manojkumar P,Ap	48,679.00
M.Dinesh Babu	38,267.00
Muhammed Arangoth	12,000.00
Muhammed Basheer K V	5,580.00
Neethu George	1,437.00
Nidheesh.N	29,400.00
Pradeepan V V,Inst	2,700.00
Prasanthan A	700.00
Principal	9,07,729.00
Priyak N K	41,000.00
Rajan P Sergeant	4,800.00
Rameshan T	1,350.00
Reena P	7,500.00
Sajith B Ap Cse	1,990.00
Saritha.E	7,600.00
Sathyan.P,Instr.Gr.I	76,615.00
Selvasundar.S	2,47,925.00
Shyamnath K	16,299.00
Sreejith S	82,906.00
Sukesh. A, Ap Eee	49,000.00
Sunil Alphonse,Ap	1,62,549.00

Cont'd... 2



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Suresh Babu K	1,46,994.00	
BSNL	33,816.00	
Vandana Sreedharan	83,264.00	
Vineethkumar M T	12,000.00	
Vinod A,In Gr I	37,438.00	
Vinodan. P.K	60,000.00	
Arun Varghese	12,000.00	
Chandrabose K P,Contractor	1,09,713.00	
Jithinkrishnanbs	13,800.00	
Kseb	20,573.00	
Kseb Vydhuthi Bhavan Tvm	8,19,656.00	
Staff Advance	2,549.00	
Suresh K K,Inst Gr Ii	14,700.00	
Vinod Kumar V	9,244.00	
Sgst Cash Ledger	2,05,345.00	
Cgst Cash Ledger	2,05,345.00	
	-----	46,69,956.62
		=====

C CASH AND BANK BALANCES

Cash on hand		4,670.00
<u>With banks:-</u>		
Canara Bank A/c No.1775	92,51,605.66	
FD with Canara Bank	3,128.92	
	-----	92,54,734.58

		92,59,404.58
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D SUNDRY DEBTORS

AE (AGE B12 CCE234/16-17)	11,500.00	
Silpa Project	2,478.00	
Shanthidepam School	540.00	
	-----	14,518.00
		=====

E DEPOSIT AND ADVANCES

DEPOSITS

Security deposit	1,429.00
Caution deposit	2,000.00

ADVANCE FROM DEBTORS

Advance From Kelakam Panchyath	50,000.00
CMI Christ School	20,000.00
Kanichar Grama Panchayathu	69,338.00
Kannur Sme	1,398.00
Kodikandy Group	2,796.00



Cont'd... 3

Koyili Hospital	41,650.00
L S G D Chokly	72,590.00
Lsgd Darmadam	50,000.00
Lsgd Koothuparambu	50,000.00
Malabar Cancer Centre Society, Thalassery	9,31,875.00
Paanayil Builders And Developers	4,195.00
Plantation Corporation Ltd	57,250.00
Sajith Pakkiyara	1,398.00
Technoline Engineering Kerala	2,568.00
The Uralungal Labour Contract Co Op	4,195.00
Abdul Razak	1,398.00
Adarsh C	25,223.00
AKG Memorial HSS Pinarayi	1,18,000.00
Asst. Ex. Engg - LSGD Kannur Block Panchayath	2,36,000.00
Coreintegra Consulting Services	1,52,553.00
Crescent Contractors	12,508.00
Dayab Rehabilitation	4,600.00
Directorate Of Treasury	50,000.00
Deepak	5,000.00
DMC Kudumbasree	5,900.00
Executive Engineer - Kerala Water	1,20,800.00
Fayis C	1,150.00
Gramakiranam-Led Street Light	2,360.00
HLI	1,600.00
Islamic Academy English Higher Secondary School	6,400.00
Kannur Corporation	12,700.00
KCCL - Pappinissery	1,500.00
K Kannan	1,820.00
Kk Builders	78,884.00
LOF Constructions	770.00
Latha Sur	4,195.00
M A Abdul Sathar	75,031.00
Mathews	15,511.00
MR X	1,416.00
MTI Lab	3,411.00
Muhammed	2,797.00
Mitsumi	2,399.00
Narayanan C	23,243.00
Naseema	1,399.00
Panchayath	3,54,000.00
Power Cable Jointing Course Fee	925.12
Prakas	1,000.00
Rajdeep Bulcon Pvt Ltd	23,138.00
Saleel Kayalot	7,552.00
Sanjay Minotra	5,856.00
Satheeshan T	33,913.00
Secretart, Cherupuzha Gramapanchayath	50,000.00
Secretary Kannur Dist Panchayath	88,500.00
Secretary Keezhallor Grama Panchayath	50,000.00



Saji Joseph	8,409.00
Secretary Alakode Grama Panchayath	14,729.00
Shiv Naresh Sports Pvt Ltd	4,153.00
Shilpi Productions Vattappoyil	395.00
Syncotts International	15,134.00
Sreejith Kumar L T	2,797.00
Sunny Joseph	2,798.00
Techzone Eng Pvt Ltd	691.00
ULCC Vadakara	2,796.60
Vivek	1,398.00

OTHER ADVANCES

Advance Received For Course From Science Park	5,000.00
Aneesh A K,Draftman	450.00
Aneesh Kumar O V	200.00
Ajith	73.00
Ashalatha	14,261.00
Dineshbabu M,Sergeant	15,332.00
Dr Rafeeq P C	510.00
ID Card	14,200.00
PTA	25,251.00
Sangeetha K, Apeee	700.00
Saritha M	2,070.00
Sudheeshkumar.C.P	5,594.00
Vinitha Chellappan	8,414.00
Amaya Sree	1,180.00
Anil Kumar Mk	50,600.00
Bakku Moyavathu3	1,401.00
Bleson	1,500.00
Dhaneesh	36,226.00
Dr.V.Gopakumar	17,377.00
Information Communication Tec	20,000.00
Joyal	2,796.00
Rajeev Menon	34,800.00
Salasar Comserve Llp	808.00
Sarika M	80.00
Sheena T	1,190.00
Ramesh VR	150.00

32,59,597.72
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F SUNDRY CREDITORS

Boretch Services	60,180.00
Nidheesh M	56,646.70
Relcon India Builders Pvt Ltd	6,59,887.00

7,76,713.70
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G OUTSTANDING EXPENSES

Remuneration for Degree Verification Payable	2,000.00	
Professional Charges payable	14,85,114.00	
Audit Fee Payable	28,272.00	
Service Tax Payable	81,236.00	
GST Payable	6,09,766.00	
Salary Payable	20,760.00	
	-----	22,27,148.00
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CONTINUING EDUCATION CENTRE GOVT. COLLEGE OF ENGINEERING
PARASSINIKADAVU, KANNUR- 670 563
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023
DETAILS OF ACCOUNTS

1 ADVANCE REFUNDED

Accreditation Expenditure 2022	11,80,000.00
Abdul Shukoor M,AP	15,001.00
Ajitha Ap Ist Gr. Instr.	10,350.00
Ajith A P,Sergeant in Charge	5,958.00
Ashalatha	3,850.00
Anil Kumar Ss	12,000.00
Bindu P V	7,664.00
Bineesh K B,Programer	25,720.00
Dr. Navas KA	13.00
Dr. P Mahesh Kumar	2,00,000.00
Dr. Rajesh K N	5,000.00
DR.T.D.JOHN	14,800.00
DR.V.I.BEENA	1,16,476.00
Jesy P	4,250.00
Kishorekumar V V	75,000.00
MANOJ KUMAR.M.V	22,715.00
M.Rajesh, APEEE	354.00
Nishil Kumar P P	60.00
Narayanan AK	3,003.00
PRINCIPAL	35,62,539.00
Saji K P	76,700.00
Sivadas P	20,000.00
Sooraj. K.C, Clerk	14.00
Sunil Kumar T	1,400.00
Sunil Alphonse,AP	14,800.00
Vandana Sreedharan	790.00
Vinod A,In Gr I	14,530.00
Dr. SMITHA. K,	500.00
Ramesh V R,AP	28,150.00
Suguthan	14,000.00

54,35,637.00

Less : Transfer from Suspense

33,140.00

54,02,497.00

2 CONSULTANCY AND TESTING CHARGE RECEIVED

Consultancy Fee Received	1,04,11,696.76
Testing Fee Collection	20,17,978.00

	1,24,29,674.76
Add : Advance Received as on 31/03/23	29,96,005.72
: Testing Fee Receivable on 31/03/22	13,978.00
Less : Advance Received as on 31/03/22	31,33,838.60
: Testing Fee Receivable on 31/03/2023	14,518.00
: Transfer from Suspense	50,000.00

1,22,41,301.88

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3 MISCELLANEOUS INCOME

Course Fee	1,90,678.00	
Solar Technician Course 2022	25,500.00	
Round Off	111.32	
	-----	2,16,289.32
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4 ADVANCE GIVEN

Accreditation Expenditure	11,80,010.62	
Abdul Shukoor M,AP	1.00	
Kishorekumar V V	60,000.00	
Advance to Principal	44,05,551.00	
	-----	56,45,562.62
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5 DEVELOPMENT EXPENSES

College Development		6,50,324.00
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6 PROFESSIONAL CHARGES

Remuneration to Consultant and Faculty	65,77,278.00	

	65,77,278.00	
Add : Payable on 31/03/22	3,85,183.00	
Less : Payable on 31/03/23	14,85,114.00	
	-----	54,77,347.00
		=====

7 GST PAYMENT

Input CGST	1,72,285.00	
Input SGST	1,72,285.00	
GST Paid	18,18,194.00	
TDS on GST	13,510.00	

	21,76,274.00	
Add : Electronic Cash Ledger balance CGST	2,05,345.00	
: Electronic Cash Ledger balance SGST	2,05,345.00	
Less : Electronic Cash Ledger balance CGST	1,59,228.00	
: Electronic Cash Ledger balance SGST	1,59,228.00	
: Electronic Cash Ledger balance IGST	180.00	
	-----	22,68,328.00
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8 MISCELLANEOUS EXPENSES

Course Materials Purchase	5,935.00	
Drawing Charges	10,000.00	
Sundry Balance Written Off	61,872.00	
	-----	77,807.00
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