

CENTRE FOR CONTINUING EDUCATION
GOVT. COLLEGE OF ENGINEERING, PARASSINIKKADAVU,
KANNUR - 670563

*Statements of Accounts for the year ended
31st March 2025*

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2025-26

PAN	AAATC8572D		
Name	CENTRE FOR CONTINUING EDUCATION		
Address	GOVT. COLLEGE OF ENGINEERING, , PARASSINIKKADAVU, , KANNUR , 16-Kerala, 91-INDIA, 670563		
Status	AOP/BOI	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	809420300130925

Taxable Income and Tax Details

Accrued Income and Tax Detail

Current Year business loss, if any	1	0
Total Income	1A	1,48,320
Book Profit under MAT, where applicable	2	0
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	57,845
Interest and Fee Payable	5	0
Total tax, interest and Fee payable	6	57,845
Taxes Paid	7	4,08,121
(+) Tax Payable /(-) Refundable (6-7)	8	(-) 3,50,280
Accrued Income as per section 115TD	9	0
Additional Tax payable u/s 115TD	10	0
Interest payable u/s 115TE	11	0
Additional Tax and interest payable	12	0
Tax and interest paid	13	0
(+) Tax Payable /(-) Refundable (12-13)	14	0

Income Tax Return electronically transmitted on 13-Sep-2025 16:57:44 from IP address 117.241.72.132 and verified by JAYAPRAKASH PYCHADATHIL having PAN AGVPP5939L on 17-Sep-2025 using paper ITR-Verification Form /Electronic Verification Code EB51MLM6Pl generated through Aadhaar OTP mode

System Generated



Barcode/QR Code

AAATC8572D058094203001309257e442aefe64cc3b8b46fcf8f7159b23d66251cf1

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."

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 2025-2026
 Ward WARD (1) Year Ended 31.3.2025
 PAN AAATC8572D Formation Date 19/02/2001
 Residential Status Resident
 Nature of Business PROFESSIONS-Other professional services n.e.c.(16019),Trade Name: NIL
 Method of Accounting Mercantile
 A.O. Code ---
 Filing Status Original
 Bank Name CANARA BANK, MANGATPARAMBA, A/C NO:42342200031775 ,
 Type: Current , IFSC: CNRB0014234,
 Prevalidated: Yes, Nominate for refund : Yes
 Tele: Mob:9495333088

Computation of Total Income [As per Section 115BAC (New Tax Regime)]

Income from Business or Profession (Chapter IV D)

Profit as per Profit and Loss a/c	1,79,052	-71,313
<u>Add:</u>		
Depreciation Debited in P&L A/c	18,360	
Total	1,97,412	
<u>Less:</u>		
Interest Received considered separately	2,19,628	
Gst Paid previous year	30,736	
Depreciation as per Chart u/s 32	18,361	
	2,68,725	
	-71,313	

Income from Other Sources (Chapter IV F)

Interest From Saving Bank A/c	2,19,349	2,19,628
Interest on F.D.R.	279	
	2,19,628	

Gross Total Income

Total Income

Round off u/s 288 A	1,48,315
Adjusted total income (ATI) is not more than Rs. 20 lakh hence AMT not applicable.	1,48,320

Tax Due	44,496
Surcharge @25%	11,124
	55,620
Health & Education Cess (HEC) @ 4.00%	2,225
	57,845
T.D.S./T.C.S	33,121
	24,724
Advance Tax	3,75,000
	-3,50,276
Refundable (Round off u/s 288B)	3,50,280

T.D.S./ T.C.S. From

Non-Salary(as per Annexure)	33,121
Due Date for filing of Return July 31, 2025	
Due date extended to 16/09/2025 .	

NAME OF ASSESSEE CENTRE FOR CONTINUING EDUCATION A.Y 2025-2026 PAN AAATC8572D
Code :4063

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:09 Sep 2025

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0240020	07/06/2024	14245	CANARA BANK DELHI CHANDNI CHOWK	100000
2	0240020	25/03/2025	02318	CANARA BANK DELHI CHANDNI CHOWK	275000
					375000
			Total		

Details of Depreciation

Particulars	Rate	Opening +Adjusted for 115BAA/ BAC/BAD	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Furniture	10%	47788	0	0	47788	0	0	47788	4779	43009
Electrical Fittings	10%	6241	0	0	6241	0	0	6241	624	5617
Computer	40%	16	0	0	16	0	0	16	6	10
Sign Board	10%	83	0	0	83	0	0	83	8	75
Fake Note Detector	15%	85	0	0	85	0	0	85	13	72
Tools and Equipment	15%	3598	0	0	3598	0	0	3598	540	3058
UPS	40%	56	0	0	56	0	0	56	22	34
LCD	15%	694	0	0	694	0	0	694	104	590
Software	40%	685	0	0	685	0	0	685	274	411
Gas and Fittings	15%	282	0	0	282	0	0	282	42	240
Green Board	10%	2686	0	0	2686	0	0	2686	269	2417
Printer	15%	2019	0	0	2019	0	0	2019	303	1716
E P A B X	15%	48	0	0	48	0	0	48	7	41
Laptop	40%	26930	0	0	26930	0	0	26930	10772	16158
Revolving chair	15%	0	3983	0	3983	0	0	3983	597	3386
Total		91211	3983	0	95194	0	0	95194	18360	76834

Bank Account Detail

S. N.	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	CANARA BANK	MANGATPARAMBA	42342200031775	CNRB0014234	Current(Pri mary)	Yes	Yes

NOTES

Excess of Income Over Expenditure	- (3,60,275)
Add : TDS	- 33,121.00
Advance Tax Paid	- 3,75,000
TDS Previous year paid	- 1,29,842
Interest on TDS	- 1,364

	1,79,052
	=====

Details of T.D.S. on Non-Salary(26 AS Import Date:09 Sep 2025)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year
1	ASSISTANT ENGINEER	CHNA04009F	537	537
2	ASSISTANT ENGINEER LSGD ERUVASSY GRAMAPANCHAYATH	CHNA04001E	2035	2035
3	GARRISON ENGINEER (ARMY)	TVDG00527C	1600	1600
4	KERALA WATER AUTHORITY UIDSSMT-WSP SUB DIVISION KU	CHNK01593E	2400	2400
5	MALABAR INSTITUTE OF MEDICAL SCIENCES LTD	CHNM00845F	4356	4356

NAME OF ASSESSEE : CENTRE FOR CONTINUING EDUCATION A.Y. 2025-2026 PAN : AAATC8572D
 Code :4063

6	STRUCTURES INDIA ANZ PROJECT MANAGEMENT SERVICES P	CHNS06231B	1000	1000
7	THE URALUNGAL LABOUR CONTRACT CO OPERATIVE SOCIETY	CHNT01588G	7613	7613
8	VED VIGNAN MAHA VIDYA PEETH	BLRV00862B	7080	7080
9	VISHWA SAMUDRA ENGINEERING PRIVATE LIMITED	VPNB01512A	6500	6500
TOTAL			33121	33121

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	378583	10430768	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :10430768	7572
Business	194I(a)	25650	as above	as above	2565
Business	194JB	229835	as above	as above	22984
Total		634068	10430768		33121

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Business receipts	742429	Trading Account->Sales/ Gross receipts of business Trading Account->Gross receipts from Profession Profit and Loss Account->Other income Turnover from speculative activity No account case gross receipts business /profession	9474529 956239 -9688339
2	GST purchases	8147827		
3	GST turnover	9826644		
4	Interest from savings bank	219349	Interest from saving bank a/c	219349 NIL
5	Rent on plant & machinery Interest from deposit	25650	Interest on FDR	279 279 279

Signature
 (JAYAPRAKASH PYCHADATHIL)
 For CENTRE FOR CONTINUING EDUCATION
 Date-04.10.2025

CompuTax : 4063 [CENTRE FOR CONTINUING EDUCATION]
 JACOB & GEORGE, J&G TOWER, KAKKAD ROAD, KANNUR-670 002

AUDITORS' REPORT

We have audited the attached Balance Sheet of **CENTRE FOR CONTINUING EDUCATION GOVT.COLLEGE OF ENGINEERING, PARASSINIKKADAVU, KANNUR, KERALA, 670563** as on 31st March 2025 and the Income and Expenditure Account for the year ended 31st March, 2025 which are in agreement with the books of accounts maintained by the said institution. These financial statements are the responsibility of the institution. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes, examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion and report that,

- 1) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.
- 2) The Balance Sheet, Income & Expenditure account and receipts and payments account dealt with by us in this report are in agreement with the books of accounts produced for our verification.
- 3) In our opinion proper books of accounts have been kept by the above named institution, so far as appears from our examination of the books.
- 4) **Balance Confirmation Certificates of Deposit and Advances under current assets and current liabilities, sundry debtors and sundry creditors were not available for our verification.**
- 5) **The following amounts of advances under current liabilities are outstanding for more than 3 years. Steps may be taken to repay these amounts :**



Branches

- 1) M/s Jacob & George, Chartered Accountants, 1st Floor, A.J. Centre, Kushavankunnu, Ajanur P.O., Kanhangad, Kasargod, Ph :04672-204731(O)
- 2) M/s. Jacob & George, Chartered Accountants, Opp.Thiruvangad Girls High School, Thalassery, Kannur-670 103, Ph : +917736538320

Name	Amount
2012-13	
Advance Received for Course From Science Park	5,000.00
Advance to ID Card	14,200.00
2015-16	
Advance to Aneesh Kumar O V	200.00
2017-18	
Advance to Aneesh A K,Draftman	450.00
Advance to Dineshbabu M,Sergeant	15,332.00
Advance to Sangeetha K, APEEE	700.00
Advance to Saritha M	2,070.00
Anil Kumar MK	50,600.00
Rajeev Menon	34,800.00
2018-19	
Advance to Vinitha Chellappan	8,414.00
Information Communication Tec	20,000.00
2020-21	
Advance to Ashalatha	14,261.00
Salasar Comserve LLP	808.00
2021-22	
Advance to Dr Rafeeq P C	510.00
Amaya Sree	1,180.00
Bakku Moyavathu	1,401.00
Bleson	1,500.00
Dhaneesh	36,226.00
DR.V.Gopakumar	17,377.00
Joyal	2,796.00
Sarika M	80.00
Sheena T	1,190.00



6) The following amounts of advances under current assets are outstanding for more than years. Steps may be taken to collect these amounts :

Name	Amount
2015-16	
Abdul Khader T	9,180.00
Advance to Dhanayasre A S	6,850.00
Advance to Muhammed Basheer K V	5,580.00
KSEB	20,573.00
2016-17	
Advance to Lakshmanan Libra	3,762.00
Advance to Neethu George	1,437.00
Jithin krishnan B S	13,800.00
2017-18	
Advance to Dinesh Babu E	4,315.00
Advance to Divyalal R K	31,000.00
Advance to Hemakumare K	7,839.00
Advance to Pradeepan V V,Inst	2,700.00
Advance to Reena P	7,500.00
Advance to Sathyan.P,INSTR.GR.I	76,615.00
Advance to Vineethkumar M T	12,000.00
Advance to Vinodan. P.K	60,000.00
2018-19	
Advance to Dr. Najeeb. K. HOD CSE	13,811.00
Advance to Madhavan K P	40,231.00
Advance to Manojkumar P,AP	48,679.00
Advance to Shyamnath K	16,299.00
Advance to Suresh Babu K	1,46,994.00
Advance to Telephone	33,816.00



Chandrabose K P,Contractor	1,09,713.00
2019-20	
Advance to Dr Smitha MS	8,000.00
Advance to Rajan P Sergeant	4,800.00
2020-21	
Advance to Rameshan T	1,350.00
Advance to Sukesh. A, AP EEE	49,000.00
Staff Advance	2,549.00

7) Out of total TDS payable an amount of Rs 55,000/- is found outstanding for a long period . Steps may be taken to pay the same immediately.

8) Service Tax amounting to Rs 81,236/-remains outstanding for long period. Steps may be taken for immediate payment.

9) During the year an amount of Rs.12,567/- is debited in suspense account. The balance of this account Rs.15,75,568.75/- is shown under the head ' Suspense account ' in Balance sheet. The details of parties from whom the amount received or the person to whom the amount paid are not available with the institution. Steps may be taken to identify the details.

10) A TDS amount of ₹8,680 on an income of ₹1,34,011 has been reflected in Form 26AS from Coreintegra Consulting Services Limited. However, the management informed that, this income does not pertain to the Centre for Continuing Education, and accordingly, the corresponding income and TDS have not been reported in the return of income.

11) In our opinion and to the best of our information and according to the explanations given to us, the statements give a true and fair view:-

(i) in the case of Balance Sheet, of the state of affairs of the above named institution as on 31st March 2025 and

(ii) in the case of the Income and Expenditure Account of the **Excess of Expenditure over Income** for the year ended 31st March, 2025.

For Jacob & George
Chartered Accountants
Firm Reg. No: 005391S



MANUEL CYRIAC FCA
(Partner)
(Membership No. 203824)

Place : Kannur
Date : 10/09/2025
UDIN : 25203824BMINPQ4951

CENTRE FOR CONTINUING EDUCATION, GOVT. COLLEGE OF ENGINEERING, PARASSINIKADAVU, KANNUR - 67051

Balance Sheet as at 31st March, 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		3,614,732.34	3,975,007.67
(b)	Restricted Funds		213,775.00	213,775.00
			3,828,507.34	4,188,782.67
2	Non-current liabilities			
(a)	Long-term borrowings	4	-	-
(b)	Other long-term liabilities	5	1,575,568.75	1,588,135.75
(c)	Long-term provisions	6	-	-
			1,575,568.75	1,588,135.75
3	Current liabilities			
(a)	Short-term borrowings	4	1,772,059.60	2,216,935.60
(b)	Payables	7	1,170,479.00	462,852.00
(c)	Other current liabilities	8	2,096,166.00	916,218.00
(d)	Short-term provisions	6	-	-
			5,038,704.60	3,596,005.60
	Total		10,442,780.69	9,372,924.02
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	9		
(i)	Property, Plant and Equipment		76,423.00	90,526.00
(ii)	Intangible assets		411.00	685.00
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	10	-	-
(c)	Long Term Loans and Advances	11	-	-
(d)	Other non-current assets (specify nature)	12	-	-
			76,834.00	91,211.00
2	Current assets			
(a)	Current investments	10	-	-
(b)	Inventories			
(c)	Receivables	13	14,518.00	14,518.00
(d)	Cash and bank balances	14	6,306,682.07	6,641,996.40
(e)	Short Term Loans and Advances	11	4,039,746.62	2,620,198.62
(f)	Other current assets	15	5,000.00	5,000.00
			10,365,946.69	9,281,713.02
	Total		10,442,780.69	9,372,924.02
	The accompanying notes are an integral part of the financial statements			

As per our report of even date

For M/s JACOB AND GEORGE

Chartered Accountants

Firm's Registration No. 005391S

 **MANUEL CYRIAC FCA**

(Partner)

Membership No. 203824

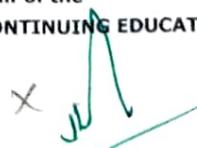


Place: Kannur

Date: 10/09/2025

UDIN: 25203824BMINPQ4951

For and on behalf of the
CENTRE FOR CONTINUING EDUCATION


PRINCIPAL
GOVERNMENT COLLEGE OF ENGINEERING
KANNUR - 670 663

CENTRE FOR CONTINUING EDUCATION, GOVT. COLLEGE OF ENGINEERING, PARASSINIKADAVU, KANNUR - 670563

Income and Expenditure for the year ended 31st March, 2025

(Amount in Rs.)

Particulars		Note	31 March 2025			31 March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations and Grants		9,474,529.00		9,474,529.00	10,128,708.59		10,128,708.59
(b)	Fees from Rendering of Services - as per details							
(c)	Sale of Goods		2,694,298.28		2,694,298.28	2,502,248.50		2,502,248.50
II	Other Income							
III	Total Income (I+II)		12,168,827.28		12,168,827.28	12,630,957.09		12,630,957.09
IV	Expenses:							
(a)	Material consumed/distributed							
(b)	Donations/contributions paid							
(c)	Employee benefits expense		1,210.00		1,210.00	215,175.00		215,175.00
(d)	Finance costs							
(e)	Depreciation and amortization expense		18,360.05		18,360.05	25,957.00		25,957.00
(f)	Other expenses		12,509,532.56		12,509,532.56	13,924,576.45		13,924,576.45
	Religion/charitable expenses							
	Other Expenses (specify nature)							
	Total expenses		12,529,102.61		12,529,102.61	14,165,708.45		14,165,708.45
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		(360,275.33)		(360,275.33)	-1,534,751.36		-1,534,751.36
VI	Exceptional items (specify nature & provide note/delete if none)							
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		(360,275.33)		(360,275.33)	-1,534,751.36		-1,534,751.36
VIII	Extraordinary Items (specify nature & provide note/delete if none)							
IX	Excess of Income over Expenditure for the year (VII-VIII)		(360,275.33)		(360,275.33)	-1,534,751.36		-1,534,751.36
	Appropriations:							
	Transfer to Women Empowerment / Welfare Fund							
	Transfer from funds							
	Balance transferred to General Fund		(360,275.33)		(360,275.33)	(1,534,751.36)		(1,534,751.36)

As per our report of even date
 For M/s JACOB AND GEORGE
 Chartered Accountants
 Firm's Registration No. 005391S

MANUEL CYRIAC FCA
 (Partner)
 Membership No. 203824

Place: Kannur
 Date: 10/09/2025
 UDIN: 25203824BMNPQ4951



For and on behalf of the
 CENTRE FOR CONTINUING EDUCATION
 PRINCIPAL
 GOVERNMENT COLLEGE OF ENGINEERING
 KANNUR - 670563

CENTRE FOR CONTINUING EDUCATION, GOVT. COLLEGE OF ENGINEERING, PARASSINIKADAVU, KANNUR - 670563

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief about the entity

The CONTINUING EDUCATION CENTRE provides material testing and consultancy services in areas such as structural design and soil investigation for both government and private organizations. Performs testing of materials including cement, steel, masonry, tiles, and construction water. Offers consultancy services for structural design, proof checking, structural audits, and soil investigation.

Note - 2 Significant Accounting Policies

a Accounting Convention :

The accompanying financial statements have been prepared under the historical cost convention, except as otherwise stated.

b Revenue Recognition

Revenue is the gross inflow of cash, receivables, and other consideration arising in the course of the ordinary activities viz. from the sale of goods, from the rendering of services and from the use by others of enterprises resources yielding interest, royalties and dividends. When uncertainties exist regarding the determination of the amount, or its associated costs, these uncertainties may influence the timing of revenue recognition. The accounts are prepared under the historical cost basis of accounting and evaluating it on a going concern basis, with revenue recognized and expenses accounted for on the basis of their accrual. Revenue from the sales has been recognized on raising of sales invoices against the respective parties and is inclusive of GST. The financial statements have been prepared in conformity with the generally accepted accounting principles.

c Fixed Assets/Depreciation

- Fixed assets are capitalized at cost inclusive of transport and erection expenses
- Depreciation has been provided on written down value method at the rates given in the Income tax rules.

d Method of Accounting

The method of accounting followed by the assessee is Mercantile system.

Note - 3 NPOs Funds

(Amount in Rs.)					
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds				
2	General Funds	3,975,007.67		360,275.33	3,614,732.34
3	Designated Funds				-
(B)	Restricted Funds	213,775.00			213,775.00
		4,188,782.67	-	360,275.33	3,828,507.34
	Previous Year(PY)				
	Restricted Funds	5,509,759.03	-	1,534,751.36	3,975,007.67
	Unrestricted Funds	213,775.00	-	-	213,775.00



CENTRE FOR CONTINUING EDUCATION, GOVT. COLLEGE OF ENGINEERING, PARASSINIKADAVU, KANNUR - 670563

Notes forming part of the Financial Statements for the year ended 31st March, 2025

4	Borrowings	Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	<u>Secured</u>				
(a)	Term loans				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
Total (A)		-	-	-	-
<u>Unsecured</u>					
(a)	Term loans				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
Total (B)					
Total (A) + (B)				1,772,059.60	2,216,935.60
Foot Note:				1,772,059.60	2,216,935.60
(i)	Nature of the Security to be specified separately.				
(ii)	Terms of repayment of terms loans and other loans may be stated.				
(iii)	Where loans guaranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.				



State Bank of India
KANNUR 2

CENTRE FOR CONTINUING EDUCATION, GOVT. COLLEGE OF ENGINEERING, PARASSINIKADAVU, KANNUR - 670563
 Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

		31 March 2025	31 March 2024
5	Other long-term liabilities		
(a)	Advance from customers		
(b)	Others (please specify)		
	Suspense Account	1,575,568.75	1,588,135.75
	Total Other long-term liabilities	1,575,568.75	1,588,135.75
6	Provisions		
		Long term	Short term
		31 March 2025	31 March 2024
(a)	Provision for employee benefits		
(i)	Provision for gratuity	-	-
(ii)	Provision for leave Encashment	-	-
(b)	Other provisions (Please Specify - eg/- Provision for warranties / Provision for Sales Return) Other (specify nature)	-	-
	Total Provisions	-	-
7	Payables		
(a)	Total outstanding dues of micro, small and medium enterprises		
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises - as per schedule	1,170,479.00	462,852.00
	Total payables	1,170,479.00	462,852.00
	Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:		
	Particulars	31 March 2025	31 March 2024
	(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
	Principal	-	-
	Interest	-	-
	Total	-	-
	(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
	(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.		
	(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
	(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.		
8	Other current liabilities		
	(a) Current maturities of finance lease obligations	-	-
	(b) Interest accrued but not due on borrowings	-	-
	(c) Interest accrued and due on borrowings	-	-
	(d) Income received in advance	-	-
	(e) Unearned revenue	-	-
	(f) Goods and Service tax payable	572,462.00	426,456.00
	(g) TDS payable	114,640.00	105,062.00
	(h) Other payables (specify nature)		
	Salary Payable		16,500.00
	College Development Share of Consultancy Payable	161,968.00	
	Departmental Development Payable C.E (15% Testing)	359,533.00	
	Department Development Share of Consultancy Payable 40% C.E	304,681.00	
	Service Tax Payable	81,236.00	81,236.00
	Remuneration for Degree Verification Payable	2,000.00	2,000.00
	Professional Charges payable	465,945.00	252,263.00
	Audit Fee Payable	30,272.00	29,272.00
	Security Deposit	1,429.00	1,429.00
	Caution deposit	2,000.00	2,000.00
	Total Other current liabilities	2,096,166.00	916,218.00



CENTRE FOR CONTINUING EDUCATION, GOVT. COLLEGE OF ENGINEERING, PARASSINIKADAVU, KANNUR - 670563
 Notes forming part of the Financial Statements for the year ended 31st March, 2025

9 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars / Assets	Plant and Equipment	Computer & Accessories	Office equipment	Furniture & Fixtures	Electrical Fittings	Others	Total
Gross Block							
At 1 April 2024	41,085.00	205,623.00	47,396.00	158,145.00	20,460.00	550.00	473,259.00
Additions	3,983.05	-					3,983.05
Deductions/Adjustments							
At 1 April 2023	41,085.00	160,739.00	47,396.00	158,145.00	20,460.00	550.00	428,375.00
Additions	-	44,884.00					44,884.00
Deductions/Adjustments							
At 31 March 2025	45,068.05	205,623.00	47,396.00	158,145.00	20,460.00	550.00	477,242.05
At 31 March 2024	41,085.00	205,623.00	47,396.00	158,145.00	20,460.00	550.00	473,259.00
Depreciation/Adjustments							
At 1 April 2024	38,042.00	178,621.00	43,713.00	107,671.00	14,219.00	467.00	382,733.00
Additions	1,053.05	10,800.00	553.00	5,048.00	624.00	8.00	18,086.05
Deductions/Adjustments	-						
At 1 April 2023	37,505.00	160,619.00	43,063.00	102,063.00	13,525.00	458.00	357,233.00
Additions	537.00	18,002.00	650.00	5,608.00	694.00	9.00	25,500.00
Deductions/Adjustments							
At 31 March 2025	39,095.05	189,421.00	44,266.00	112,719.00	14,843.00	475.00	400,819.05
At 31 March 2024	38,042.00	178,621.00	43,713.00	107,671.00	14,219.00	467.00	382,733.00
Net Block							
At 31 March 2025	5,973.00	16,202.00	3,130.00	45,426.00	5,617.00	75.00	76,423.00
At 31 March 2024	3,043.00	27,002.00	3,683.00	50,474.00	6,241.00	83.00	90,526.00



CENTRE FOR CONTINUING EDUCATION, GOVT. COLLEGE OF ENGINEERING, PARASSINIKADAVU, KANNUR - 670563

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Particulars / Assets	Computer Software	Total
Gross Block		
At 1 April 2024	153,000.00	153,000.00
Additions	-	-
Deductions/Adjustments	-	-
At 1 April 2023	153,000.00	153,000.00
Additions	-	-
Deductions/Adjustments	-	-
At 31 March 2025	153,000.00	153,000.00
At 31 March 2024	153,000.00	153,000.00
Amortization/Adjustment		
At 1 April 2024	152,315.00	152,315.00
Additions	274.00	274.00
Deductions/Adjustments	-	-
At 1 April 2023	151,858.00	151,858.00
Additions	457.00	457.00
Deductions/Adjustments	-	-
At 31 March 2025	152,589.00	152,589.00
At 31 March 2024	152,315.00	152,315.00
Net Block		
At 31 March 2025	411.00	411.00
At 31 March 2024	685.00	685.00

Assets under lease to be separately specified under each class of asset.

Capital Work in Progress

Opening Balance

Add: Additions during the year

Less: Capitalized during the year

Closing Balance (B)



Intangible assets under development

Opening Balance

Add: Additions during the year

Less: Capitalized during the year

Closing Balance (B)

CENTRE FOR CONTINUING EDUCATION, GOVT. COLLEGE OF ENGINEERING, PARASSINIKADAVU, KANNUR - 670563

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(b)	Loans advances to partners or relative of partners	-	-	-	-	-
(c)	Other loans and advances (specify nature)	-	-	-	-	-
(i)	Prepaid expenses	-	-	-	-	-
(ii)	CENVAT credit receivable	-	-	-	-	-
(iii)	VAT credit receivable	-	-	-	-	-
(iv)	Service tax credit receivable	-	-	-	-	-
(v)	GST input credit receivable	-	-	-	-	-
(v)	Security Deposits	-	-	-	-	-
(vi)	Balance with government authorities	-	-	-	3,500.00	3,500.00
Total (a)+(b) (A)		-	-	3,500.00	3,500.00	
B	Loans and advances	(b)	Long Term	Short Term	31 March 2025	31 March 2024
(a)	(Unsecured)					
Capital advances					31 March 2025	31 March 2024
(i)	Considered good	-	-	-	-	-
(ii)	Doubtful	-	-	-	-	-
	Less: Provision for doubtful advances	-	-	-	-	-
(b)	Loans advances to partners or relative of partners	(a)	Long Term	Short Term	31 March 2025	31 March 2024
(c)	Other loans and advances (specify nature)					
(i)	Prepaid expenses	-	-	-	-	-
(ii)	CENVAT credit receivable	-	-	-	-	-
(iii)	VAT credit receivable	-	-	-	-	-
(iv)	Service tax credit receivable	-	-	-	-	-
(v)	GST input credit receivable	-	-	-	-	-
(v)	Security Deposits	-	-	-	-	-
(vi)	Balance with government authorities - as per schedule	-	-	-	316,966.00	255,408.00
(vii)	Others - as per schedule	-	-	-	3,719,280.62	2,361,290.62
Total (a)+(b) (B)		-	-	4,036,246.62	2,616,698.62	
Total (A + B)		-	-	4,036,246.62	2,616,698.62	
12	Other non-current assets	(b)	31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	Security Deposits					
(b)	Prepaid expenses	-	-	-	-	-
(c)	Others (Specify nature)	-	-	-	-	-
	Total other non-current other assets	-	-	-	-	-
13	Receivables	(a)	31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	Donations/grants receivable					
(b)	Others (specify nature)	-	-	-	-	-
	Rent Receivable	-	-	-	-	-



CENTRE FOR CONTINUING EDUCATION, GOVT. COLLEGE OF ENGINEERING, PARASSINIKADAVU, KANNUR - 670563

Notes forming part of the Financial Statements for the year ended 31st March, 2025

		31 March 2025	31 March 2024
	Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a)	Secured Considered good	14,518.00	14,518.00
(b)	Unsecured Considered good - as per schedule	-	-
(c)	Doubtful	14,518.00	14,518.00
	Less: Provision for doubtful receivables	14,518.00	14,518.00
	Total		
14	Cash and Bank Balances		
A	Cash and cash equivalents		
(a)	On current accounts	-	-
(b)	Cash credit account (Debit balance)	-	-
(c)	Fixed Deposits		
	FD with Canara Bank		
	Deposits with original maturity of less than three months		
(d)	Cheques, drafts on hand	3,670.00	3,670.00
(e)	Cash on hand	3,670.00	3,670.00
	Total		
		(I)	
B	Other bank balances		
(a)	Bank Deposits	-	-
(i)	Earmarked Bank Deposits	-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	5,765.71	-
(iii)	Margin money or deposits under lien	-	-
(iv)	Others (specify nature)	-	-
	Canara Bank A/c No.1775	6,297,246.36	6,638,326.40
	Total other bank balances	6,303,012.07	6,638,326.40
	Total Cash and bank balances	6,306,682.07	6,641,996.40
15	Other current assets		
	(Specify nature)		
	(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)		
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	5,000.00	5,000.00
	Gas Deposit		
	Total	5,000.00	5,000.00



CONTINUING EDUCATION CENTRE, GOVT. COLLEGE OF ENGINEERING, PARASSINIKADAVU, KANNUR - 670563
 Notes forming part of the Financial Statements for the year ended 31st March, 2025

		(Amount in Rs.)	
		31 March 2025	31 March 2024
16	Other income		
(a)	Interest income	219,627.71	233,929.08
(b)	Dividend income	-	-
(c)	Net gain on sale of investments	-	-
(d)	Other non-operating income (Please specify)		
	TDS on GST Received	108,900.00	-
	Course Fee	181,356.65	208,039.76
	Round Off	217.50	314.85
	GST Collection	1,738,059.42	1,891,024.81
	Income Tax Refund	446,137.00	-
	Lab Using Fee	-	2,890.00
	Online Examination Fee	-	166,050.00
	Total other income	2,694,298.28	2,502,248.50
17	Cost of goods sold (Delete whatever is not applicable)		
(A)	Materials consumed/distributed		
	Raw material consumed/distributed		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of raw material consumed	(I)	-
	Other materials (purchased intermediates and components)		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of other material distributes	(II)	-
	Total raw material consumed/distributed (A)	(I+II)	-
B	Purchases of stock-in-trade		
(i)	...	31 March 2025	31 March 2024
(ii)	...	-	-
(iii)	...	-	-
	Total (B)	-	-
C	Changes in inventories of finished goods, work in progress and stock-in trade		
	Inventories at the beginning of the year:		
(i)	Stock-in-trade	31 March 2025	31 March 2024
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	Inventories at the end of the year:	(I)	-
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in trade (C)	(II)	-
	Total (A+B+C)	-	-



CONTINUING EDUCATION CENTRE, GOVT. COLLEGE OF ENGINEERING, PARASSINIKADAVU, KANNUR - 670563
Notes forming part of the Financial Statements for the year ended 31st March, 2025

	31 March 2025	31 March 2024
18 Employee benefits expense (Including contract labour)	1,210.00	215,175.00
(a) Salaries, wages, bonus and other allowances	-	-
(b) Contribution to provident and other funds	-	-
(c) Gratuity expenses	-	-
(d) Staff welfare expenses	-	-
Total Employee benefits expense	1,210.00	215,175.00
19 Finance cost	31 March 2025	31 March 2024
(a) Interest expense	-	-
(i) On bank loan	-	-
(ii) On assets on finance lease	-	-
(b) Other borrowing costs	-	-
(c) Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
Total Finance cost	-	-
20 Depreciation and amortization expense	31 March 2025	31 March 2024
(a) on tangible assets (Refer note 9)	18,086.05	25,500.00
(b) on intangible assets (Refer note 9)	274.00	457.00
Total Depreciation and amortization expense	18,360.05	25,957.00
21 Other Expenses	31 March 2025	31 March 2024
(a) Religious/charitable	-	-
(b) Other Expenses	-	-
(i) Consumption of stores and spare parts	-	-
(ii) Power and fuel	-	-
(iii) Rent	-	-
(iv) Repairs and maintenance - Buildings	1,593.22	24,477.00
(v) Repairs and maintenance - Machinery	300.00	-
(vi) Insurance	23,000.00	22,000.00
(vii) Rent, Rates and taxes, excluding, taxes on income	2,294.18	12,441.86
(viii) Labour charges	250.00	-
(ix) Travelling expenses	20,000.00	3,000.00
(x) Auditor's remuneration	-	-
(xi) Printing and stationery	-	-
(xii) Communication expenses	-	-
(xiii) Legal and professional charges	-	-
(xiv) Advertisement and publicity	-	-
(xv) Business promotion expenses	-	-
(xvi) Commission	-	-
(xvii) Clearing and forwarding charges	-	-
(i) Loss on sale of Property, Plant and Equipment	-	-
(ii) Loss on foreign exchange transactions (net)	-	-
(iii) Loss on cancellation of forward contracts	-	-
(iv) Loss on sale of investments (net)	-	-
(v) Provision for diminution in value of investments	-	-
(vi) Provision for doubtful debts	-	-
(vii) Miscellaneous expenses	12,462,095.16	13,862,657.59
Total	12,509,532.56	13,924,576.45

21 Previous years figures have been regrouped and reclassified, wherever necessary.



CONTINUING EDUCATION CENTRE GOVT. COLLEGE OF ENGINEERING
PARASSINIKADAVU, KANNUR- 670 563
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025
SCHEDULE TO BALANCE SHEET ITEMS

A SHORT TERM BORROWINGS

ADVANCE FROM CUSTOMERS

Abdul Razak	1,398.00
Advance From Kelakam Panchyath	50,000.00
Ameer.C.A	2,124.00
CMI Christ School	20,000.00
Dayab Rehabilitation	4,600.00
Deepak	5,000.00
DMC Kudumbasree	5,900.00
Fayis C	1,150.00
Gramakiranam-Led Street Light	2,360.00
HLL	1,600.00
HS Oberoy Build Tech Pvt Ltd	1,109.00
Islamic Academy English Higher Secondary School	6,400.00
K K Builders	19,227.00
K Kannan	1,820.00
Kanichar Grama Panchayathu	69,338.00
Kannur Corporation	12,700.00
Kannur SME	1,398.00
KCCL - Pappinissery	1,500.00
Kodikandy Group	2,796.00
L S G D Chokly	72,590.00
L S G D Darmadam	50,000.00
L S G D Koothuparambu	50,000.00
Latha Sur	4,195.00
LOF Constructions	770.00
Malabar Cancer Centre Society, Thalassery	683,813.00
Maria Constructions	2,798.00
Mathews	15,511.00
Mayyil ALP School	350.00
Mitsumi Housing Pvt Ltd	2,399.00
Muhammed	2,797.00
Narayanan C	23,720.00
Naseema	1,399.00
Other Payables	15,716.00
Paanayil Builders And Developers	4,195.00
Plantation Corporation Ltd	57,250.00
Poulose George	15,859.00
Prakas	1,000.00
Rahul Petro Projects Pvt.Ltd.	28.00
Saji Joseph	8,409.00
Sajith Pakkiyara	1,398.00
Saleel Kayalot	43,316.00



Sanjay Minotra	5,856.00
Secretary Alakode Grama Panchayath	2,729.00
Secretary Kolayad Grama Panchayath	50,000.00
Secretary , Eruvessi Gramapanchayath	65.00
Secretary, Cherupuzha Gramapanchayath	50,000.00
Shiv Naresh Sports Pvt Ltd	4,153.00
Shubham Hydrotech Engineers Pvt.Ltd.	648.00
Sunny Joseph	1,399.00
Technoline Engineering Kerala	2,568.00
Techzone Eng Pvt Ltd	691.00
ULCC Vadakara	12,133.60
Vivek	1,398.00
Vishwa Samudra Engineering PVT Ltd	5,200.00
Executive Engineer, Kerala Water Authority Kannur	1,200.00

OTHER ADVANCES

Advance Received For Course From Science Park	5,000.00
Amaya Sree	1,180.00
Aneesh A K,Draftman	450.00
Aneesh Kumar O V	200.00
Anil Kumar MK	50,600.00
Ashalatha	14,261.00
Bakku Moyavathu	1,401.00
Bleson	1,500.00
Dhaneesh	36,226.00
Dineshbabu M,Sergeant	15,332.00
Directorate of Technical Education	109,050.00
Dr Rafeeq P C	510.00
Dr.V.Gopakumar	17,377.00
ID Card	14,200.00
Information Communication Tec	20,000.00
Joyal	2,796.00
PTA	25,251.00
Rajeev Menon	34,800.00
Salasar Comserve LLP	808.00
Sangeetha K, Apeee	700.00
Sarika M	80.00
Saritha M	2,070.00
Sheena T	1,190.00
Vinita Chellappan	8,414.00
Asokan O V APEE	2,690.00

1,772,059.60

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B

PAYABLES

Grace Mech	159,964.00
Relcon India Builders Pvt Ltd	95,725.00
Government of Kerlala	914,790.00
	----- 1,170,479.00

C

RECEIVABLES

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

D

BALANCE WITH GOVERNMENT AUTHORITIES

SGST Cash Ledger	156,233.00
CGST Cash Ledger	156,233.00
IGST Cash Ledger	4,500.00
	----- 316,966.00

E

OTHER LOANS AND ADVANCES

Ajith M S	5,310.00
Abdul Khader T	9,180.00
Anil Kumar SS	9,601.00
Dayakrishnankutty	24,993.00
Dhanayasree A S	6,850.00
Dinesh Babu.E	4,315.00
Divyalal R K	31,000.00
Dr. A Ranjith Ram	120,084.00
Dr. B Ajith Kumar	250.62
Dr. Najeeb. K. Hod CSE	13,811.00
Dr. P Mahesh Kumar	128,003.00
Dr Smitha M S	8,000.00
Dr.T.D.John	160,932.00
Dr.V.I.Beenam	174,295.00
Hemakumare.K	7,839.00
Lakshmanan Libra	3,762.00
Madhavan K P	40,231.00
Manoj Kumar M V	30,000.00
Manojkumar P,AP	48,679.00
M.Dinesh Babu	13,267.00
Muhammed Arangoth	12,000.00
Muhammed Basheer K V	5,580.00
Neethu George	1,437.00
Pradeepan V V,Inst	2,700.00
Principal	1,763,393.00



Rajan P Sergeant	4,800.00
Rameshan T	1,350.00
Reena P	7,500.00
Roshindas.M.P,A.E,M.E	67,100.00
Sajith.K	14,965.00
Sathyan.P,Instr.Gr.I	76,615.00
Selvasundar.S	106,000.00
Shyamnath K	16,299.00
Sivadas P	205.00
Sreejith S	47,500.00
Sudheeshkumar CP	84,406.00
Sukesh. A, Ap Eee	49,000.00
Sunil Alphonse,Ap	162,549.00
Suresh Babu K	146,994.00
BSNL	33,816.00
Vandana Sreedharan	13,486.00
Vineethkumar M T	12,000.00
Vinod A,In Gr I	37,438.00
Vinodan. P.K	60,000.00
Chandrabose K P,Contractor	109,713.00
Jithinkrishnanbs	13,800.00
KSEB	20,573.00
Staff Advance	2,549.00
Jacob & George	4,300.00
Unique Calibration Technologies	810.00
	----- 3,719,280.62
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CONTINUING EDUCATION CENTRE GOVT. COLLEGE OF ENGINEERING

PARASSINIKADAVU, KANNUR- 670 563

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

DETAILS OF ACCOUNTS

1 FEE FROM RENDERING SERVICE

Consultancy Fee Received	5,122,688.00
Testing Fee Collection	4,351,841.00
	----- 9,474,529.00
	=====

2 MISCELLANEOUS EXPENSE

Bank Charges	1,916.54
Lab Cleaning Expenses	1,000.00
Fieldwork Expenses	668,870.00
Refreshment Charges	2,270.00
Share of Consultancy Fee Payable to Govt of Kerala	512,269.00
Share of Testing Fee Payable to Govt of Kerala	2,175,921.00
Sponsorship Fee	200,000.00



Development Expense		
College Development Share of Consultancy 60%	605,499.00	
Departmental Development CE (40% of consultancy Fee)	403,250.00	
Departmental Development ME (40% of consultancy Fee)	416.00	
Departmental Development C.E (15% of Testing Fee)	650,330.00	
Departmental Development EEE (15% Testing)	2,400.00	
Departmental Development EEE (15% Testing)	44,864.00	
Departmental Development M.E (15%Testing)	48.00	
Departmental Development M.E (15% Testing)	1,036.00	
Departmental Development C.S Paid	40,750.00	
Departmental Development ECE Paid	3,400.00	
Departmental Development P.E Paid	2,902.00	
Remuneration to Consultant &Faculty	4,634,774.00	
Courses and Training Expenses	24,931.00	
Digitalisation& Upload Charges	2,900.00	
Refund of Online Examination Remuneration	201,025.00	
Interest on TDS	1,364.00	
GST Paid	1,738,104.62	
TDS Previous Year Dues Paid	129,842.00	
TDS Paid	33,121.00	
Consumables	3,892.00	
Advance Tax	375,000.00	
	-----	12,462,095.16
	=====	

