

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

Statements of Accounts for the year ended
31st March 2024

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	2024-2025
Ward	WARD (1)	Year Ended	31.3.2024
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)		-1,32,846
Profit as per Profit and Loss a/c	70,346	
<u>Add:</u>		
Depreciation Debited in P&L A/c	25,957	
GST Paid	30,736	
Total	<u>1,27,039</u>	
<u>Less:</u>		
Interest Received considered seperately	2,33,929	
Depreciation as per Chart u/s 32	<u>25,956</u>	
		<u>2,59,885</u>
		<u>-1,32,846</u>
Income from Other Sources (Chapter IV F)		2,33,929
Interest From Saving Bank A/c	2,31,571	
Interest on F.D.R.	2,358	
		<u>2,33,929</u>
Gross Total Income		1,01,083
Total Income		1,01,083
Round off u/s 288 A		1,01,080
Adjusted total income (ATI) is not more than Rs. 20 lakh hence AMT not applicable.		
Tax Due	30,324	
Surcharge @25%	7,581	
	<u>37,905</u>	
Health & Education Cess (HEC) @ 4.00%	1,516	
	<u>39,421</u>	
T.D.S./T.C.S	1,09,048	
	<u>-69,627</u>	
Advance Tax	4,75,000	
	<u>-5,44,627</u>	
Refundable (Round off u/s 288B)	5,44,630	
T.D.S./ T.C.S. From		
Non-Salary(as per Annexure)	1,09,048	
Due Date for filing of Return October 31, 2024		

Prepaid taxes (Advance tax and Self assessment tax) 26 AS Import Date:19 Jul 2024

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0240020	13/06/2023	10901	CANARA BANK DELHI CHANDNI CHOWK	75000
2	0240020	08/09/2023	03781	CANARA BANK DELHI CHANDNI CHOWK	100000
3	0240020	30/10/2023	05824	CANARA BANK DELHI CHANDNI CHOWK	200000
4	0240020	02/12/2023	03657	CANARA BANK DELHI CHANDNI CHOWK	100000
Total					475000

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
LCD	15%	816	0	0	816	0	0	816	122	694
Software	40%	1142	0	0	1142	0	0	1142	457	685
Gas and Fittings	15%	332	0	0	332	0	0	332	50	282
Green Board	10%	2984	0	0	2984	0	0	2984	298	2686
Printer	15%	2375	0	0	2375	0	0	2375	356	2019
E P A B X	15%	57	0	0	57	0	0	57	9	48
Furniture	10%	53098	0	0	53098	0	0	53098	5310	47788
Electrical Fittings	10%	6935	0	0	6935	0	0	6935	694	6241
Computer	40%	26	0	0	26	0	0	26	10	16
Sign Board	10%	92	0	0	92	0	0	92	9	83
Fake Note Detector	15%	100	0	0	100	0	0	100	15	85
Tools and Equipment	15%	4233	0	0	4233	0	0	4233	635	3598
UPS	40%	94	0	0	94	0	0	94	38	56
Laptop	40%	0	44884	0	44884	0	0	44884	17954	26930
Total		72284	44884	0	117168	0	0	117168	25957	91211

Bank Account Detail

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

NOTES

Excess of Income Over Expenditure	- (15,34,751.36)
Add : TDS	- 101,848.00
Income Tax Paid	- 15,03,250.00

	70,346.64
	=====

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	32AAATC8572D1ZZ	10505688
TOTAL		10505688

Details of T.D.S. on Non-Salary(26 AS Import Date:19 Jul 2024)

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	5600	5600
2	ASSISTANT ENGINEER LSGD SECTION CHERUVATHUR KASARA	CHNO00735A	13727	13727

Code :4063

3	CHENNAMKUNNIL NARAYANAN	CHNC08157C	953	953
4	CHERIAN VARKEY CONSTRUCTION COMPANY PRIVATE LIMITE	CHNC01197A	1294	1294
5	COREINTEGRA CONSULTING SERVICES PRIVATE LIMITED	MUMC16932G	13615	13615
6	CREDIBLE MANAGEMENT AND CONSULTANTS PRIVATE LTD	DELC07700A	977	977
7	EXECUTTIVE OFFICER ALAKODE PANCHAYAT	CHNE00519B	2992	2992
8	H S OBEROI BUILDTECH PVT LTD	DELH04971B	1109	1109
9	K K BUILDERS KANNUR	CHNK00779C	571	571
10	KELAKAMGRAMA PANCHAYATH	CHNK03273E	7200	7200
11	KERALA CLAYS & CERAMICS PRODUCTS LTD PAPPINISSERI	CHNK00404F	318	318
12	KERALA INSTITUTE OF LOCAL ADMINISTRATION	CHNK00451D	2029	2029
13	KOYA AND COMPANY CONSTRUCTION LIMITED	HYDK01548B	1328	1328
14	MALABAR INSTITUTE OF MEDICAL SCIENCES LTD	CHNM00845F	5556	5556
15	MUNICIPAL OFFICE KANNUR	CHNM01369E	39029	39029
16	THE PAVUR DON BOSCO SOCIETY	CHNT04177F	6000	6000
17	THE URALUNGAL LABOUR CONTRACT CO OPERATIVE SOCIETY	CHNT01588G	6750	6750
TOTAL			109048	109048

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	1843530	10739932	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :10739932	36872
Business	194JA	436060	as above	as above	8721
Business	194JB	634554	as above	as above	63455
Total		2914144	10739932		109048

Details of Taxpayer Information Summary (TIS)

S.N O.	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference	
1	Business receipts	2992649	Trading Account->Sales/ Gross receipts of business Trading Account->Gross receipts from Profession Profit and Loss Account->Other income Turnover from speculative activity	10128708 611224 10739932	 -7747283
2	GST purchases	787274			
3	GST turnover	10334930			

4	Interest from savings bank	177193	Interest from saving bank a/c	231571	-54378
	Interest from deposit		Interest on FDR	2358	
				2388	2358


PRINCIPAL
GOVERNMENT COLLEGE OF ENGINEERING

Signature: 670 563
(JAYAPRAKASH PYCHADATHIL)
For CENTRE FOR CONTINUING EDUCATION
Date-08.08.2024

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-2024, and the Profit and Loss Account for the period beginning from 1-APR-2023 to ending on 31-MAR-2024, 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 -
 - 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.
 - In our opinion, proper books of account have been kept by the head office so far as appears from our examination of the books.
 - 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:-
 - in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2024; and
 - in the case of the Profit and Loss Account of the loss 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	Documents necessary to verify the reportable transaction were not made available.	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)**



(Handwritten signature)

**(MANUEL CYRIAC FCA)
PARTNER
Membership No: 203824**

**Place :KANNUR
Date : 19/07/2024
UDIN : 24203824BKBKVF9926**

FORM NO. 3CD

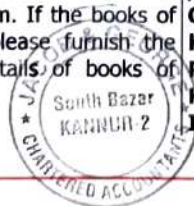
[See rule 6G(2)]

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

1 Name of the assessee		CENTRE FOR CONTINUING EDUCATION		
2 Address		GOVT. COLLEGE OF ENGINEERING, PARASSINIKKADAVU, KANNUR		
3 Permanent Account Number (PAN)		AAATC8572D		
4 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.
Goods and service tax		KERALA		32AAATC8572D1ZZ
5 Status		AOP/BOI		
6 Previous year		from 1-APR-2023 to 31-MAR-2024		
7 Assessment year		2024-25		
		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		
8 Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE ?		NA		

Part B

a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name		Profit sharing ratio (%)	
	NA			
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
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	Remarks if any:
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, Ledger, Sales Bill, Bills/Vouchers for expense		
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:		
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		Disclosure		
ICDS				
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.		
ICDS VI- Changes in Foreign Exchange Rates		NA		
ICDS VIII- Securities		NA		
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:
Give the following particulars of the capital asset converted into stock-in-trade:-		NA		
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:

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)?

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.	

Amounts admissible under sections

Nil

Section	Others	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

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 for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)	Nil
	Particulars	Amount in Rs.
		Remarks if any:
7	Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India	Nil
	Particulars	Amount in Rs.
		Remarks if any:
8	Expenditure incurred for any purpose which is prohibited under law	Nil
	Particulars	Amount in Rs.
		Remarks if any:
9	Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person	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	Pincode	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	Pincode	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	Pincode	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	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:

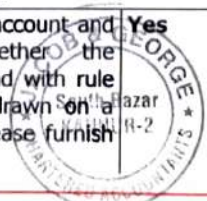
iv Fringe benefit tax under sub-clause (ic)										NIL					
v Wealth tax under sub-clause (iia)										NIL					
vi Royalty, license fee, service fee etc. under sub-clause (iib)										NIL					
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)										Nil					

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	Remarks if any:

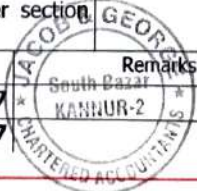
viii Payment to PF/other fund etc. under sub-clause (iv)										NIL					
ix Tax paid by employer for perquisites under sub-clause (v)										NIL					

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;															
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks									

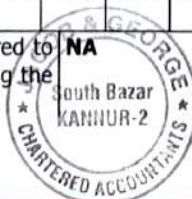
d) Disallowance/deemed income under section 40A(3):															
A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:										Yes					



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			
(i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006			NIL			
(ii) any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961			NIL			
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
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:			
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:	
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	
CGST Payable		16893			Sec 43B(a) -tax , duty,cess,fee etc	
SGST Payable		16893			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		180967			Sec 43B(a) -tax , duty,cess,fee etc	
SGST Payable		180967			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		15368						Sec 43B(a) -tax , duty,cess,fee etc									
SGST Payable		15368						Sec 43B(a) -tax , duty,cess,fee etc									
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:									
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)(viiia), 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:	
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)(viiib), 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:													
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	Pincode	City or Town or District	Local City or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment	
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:

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 Name of the person from whom specified sum is received	PAN of the Name 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 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		
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/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/S	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				
Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).					Nil				
Section		Amount			Remarks if any:				
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:					Yes				
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
CHNC0214 7F	192	Salary	215175	0	0	0	0	0	0
CHNC0214 7F	194J	Fees for professional or technical services	5257042	5232042	5232042	523248	0	0	0



CHNC0214 7F	194C	Payments to contractors	3034505	1601571	1601571	29409	0	0	0
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b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details							Yes
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-2023	22-Sep-2023	Yes			
CHNC02147F	26Q	31-Oct-2023	24-Oct-2024	Yes			
CHNC02147F	26Q	31-Jan-2024	22-Jan-2024	Yes			
CHNC02147F	26Q	31-May-2024	21-May-2024	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.	
CHNC02147F	1364	1364	02-Aug-2024	

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										

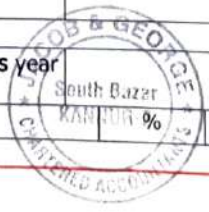
A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2				NA
Amount Received(in Rs)	Date of receipt	Remarks if any:		

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**

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**

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**

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		10128709			12429675	
Gross profit/turnover	0	10128709	0	0	12429675	0
Net profit/turnover	-1534751	10128709	-15.15	1763916	12429675	14.19
Stock-in-trade/turnover	0	10128709	0	0	12429675	0
Material consumed/finished goods produced	0	0	0	0	0	0

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

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/transactions which are not reported	Remarks if any:

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:

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 : 19/07/2024
UDIN : 242038248BKVKF9926

**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
A B X	15%	57	0	0	57	0	0	0	0	0	9	48	0
urniture	10%	53,098	0	0	53,098	0	0	0	0	0	5,310	47,788	0
Electrical fittings	10%	6,935	0	0	6,935	0	0	0	0	0	694	6,241	0
Computer	40%	26	0	0	26	0	0	0	0	0	10	16	0
Board	10%	92	0	0	92	0	0	0	0	0	9	83	0
Note	15%	100	0	0	100	0	0	0	0	0	15	85	0
Land Fittings	15%	332	0	0	332	0	0	0	0	0	50	282	0
Board	10%	2,984	0	0	2,984	0	0	0	0	0	298	2,686	0
ter	15%	2,375	0	0	2,375	0	0	0	0	0	356	2,019	0
ls and gment	15%	4,233	0	0	4,233	0	0	0	0	0	635	3,598	0
	40%	94	0	0	94	0	0	0	0	0	38	56	0
top	40%	0	0	0	0	44,884	0	0	0	0	17,954	26,930	0
	15%	816	0	0	816	0	0	0	0	0	122	694	0
ware	40%	1,142	0	0	1,142	0	0	0	0	0	457	685	0
Total		72,284	0	0	72,284	44,884	0	0	0	0	25,957	91,211	

Addition/Deduction in Fixed Assets During the Financial Year

Block 40% Laptop

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Laptop	44,884	0	44,884	11/05/2023	11/05/2023
	Total	44,884	0	44,884		



ANNEXURE

1. Balance Confirmation Certificates of Deposit and Advances under current assets and current liabilities, sundry debtors and sundry creditors were not available for our verification.
2. The following amounts of advances under current liabilities are outstanding for more than 3 years. Steps may be taken to repay these amounts :

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 Dineshababu 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

3. The following amounts of advances under current assets are outstanding for more than 3 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 Baburaj K V	35,569.00
Advance to Rameshan T	1,350.00
Advance to Suresh. A, AP EEE	49,000.00
Staff Advance	2,549.00

4. 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.
5. Service Tax amounting to Rs 81,236/-remains outstanding for long period. Steps may be taken for immediate payment.
6. During the year an amount of Rs.2,09,300/- is debited in suspense account. The balance of this account Rs.15,18,135.75/- 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.
7. As per Accounting & Operating Manual for Sub – Centres , para 7.2 'Auditing'-
 * The Annual accounts are to be audited by a Chartered Accountant and a report is to be obtained on or before 31st May for each year and submitted to Centre for Continuing Education – Kerala along with DD of 25% of excess of Income over Expenditure earned by the sub – centre". Steps may be taken to comply with this provision.



**CONTINUING EDUCATION CENTRE, GOVT. COLLEGE OF ENGINEERING,
PARASSINIKADAVU, KANNUR- 670 563
BALANCE SHEET AS AT 31ST MARCH 2024**

<u>Previous Year</u> Rs	<u>Sch No</u>	<u>Current Year</u> Rs
<u>SOURCES OF FUND</u>		
<u>CAPITAL FUND</u>		
		5,509,759.03
		1,534,751.36
5,509,759		3,975,007.67
<u>EARMARKED FUND</u>		
<u>FUND FOR TRAINING TO SC/ST YOUTH</u>		
213,775		213,775.00
1,797,436		1,588,135.75
		5,776,918.42
7,520,970	TOTAL	
<u>APPLICATION OF FUND</u>		
72,284	A	91,211.00
<u>FIXED ASSETS</u>		
<u>CURRENT ASSETS</u>		
5,000	a) Deposits - Gas Deposit	5,000.00
4,669,957	b) Advances	2,616,698.62
3,500	c) Service Tax Receivable	3,500.00
9,259,405	d) Cash and Bank Balances	6,641,996.40
14,518	e) Sundry Debtors	14,518.00
		9,281,713.02
13,952,379	TOTAL (A)	
<u>LESS : CURRENT LIABILITIES</u>		
3,259,598	a) Deposit and advances	2,220,364.60
776,714	b) Sundry Creditors	238,101.00
15,870	c) Govt. of Kerala	224,751.00
2,227,148	d) Outstanding expenses	807,727.00
224,364	e) TDS Payable	105,062.00
		3,596,005.60
6,503,693	TOTAL (B)	
7,448,686	NET CURRENT ASSETS (A-B)	5,685,707.42
7,520,970	TOTAL	5,776,918.42

AUDITOR'S REPORT

As per our report of even date attached seperately

Place : Kannur
Date : 19/07/2024
JDIN : 24203824BKBKVF9926



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

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


PRINCIPAL
GOVERNMENT COLLEGE OF ENGINEERING
KANNUR - 670 563

CONTINUING EDUCATION CENTRE, GOVT. COLLEGE OF ENGINEERING,

PARASSINIKADAVU, KANNUR- 670 563

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

<u>Previous Year</u>		<u>Current Year</u>
Rs		Rs
	INCOME	
12,429,675	" Consultancy and Testing Charges Received- as per details	10,128,708.59
2,162,764	" GST Collection	1,891,024.81
253,555	" Interest Received	233,929.08
216,289	" Miscellaneous Income	377,294.61
15,062,283	TOTAL (A)	12,630,957.09
	EXPENDITURE	
272,630	To Salary and allowances	215,175.00
6,577,278	" Professional Charges - As Per details	5,235,042.00
7,600	" Printing and Stationery	12,441.86
-	" Repairs and Maintenance	16,300.00
4	" Interest & Bank Charges	1,619.54
650,324	" Development Expenses	2,004,761.00
2,495	" Computer Maintenance	8,177.29
15,200	" Digitalisation & Upload Charges	12,800.00
1,210,787	" Testing fee to Govt.of Kerala	1,802,782.00
28,370	" Audit fee	22,000.00
2,145	" Refreshment Charges	6,287.00
407,290	" Income Tax Paid	1,503,250.00
123,332	" TDS Paid	101,848.00
2,176,274	" GST Payment - As per details	1,957,928.76
-	" Accreditation Expense	25,000.00
-	" Fee Refunded	141,925.00
1,726,580	" Field Work expense	992,825.00
11,000	" Lab Cleaning Expenses	31,483.00
77,807	" Miscellaneous Expenses	48,106.00
9,251	" Depreciation	25,957.00
13,298,367	TOTAL (B)	14,165,708.45
1,763,916	Excess of income over expenditure for the year (A - B)	(1,534,751.36)

AUDITOR'S REPORT

As per our report of even date attached seperately

Place : Kannur

Date : 19/07/2024

JDIN : 242038248KKBKVF9926


PRINCIPAL

GOVERNMENT COLLEGE OF ENGINEERING
KANNUR - 670 563



For **JACOB & GEORGE**
Chartered Accountants
Firm Regn. No: 003391S


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 2024

		Rs
<u>RECEIPTS</u>		
To <u>Opening Balance</u>		
Cash on hand	4,670.00	
Canara Bank A/c No.1775	9,251,605.66	
FD with Canara Bank	3,128.92	
	-----	9,259,404.58
" Consultancy and Testing Charges Received- as per details		8,986,242.47
" GST Collection		1,891,024.81
" Interest Received		233,929.08
" Miscellaneous Income		377,294.61
" Advance Refunded - As per details		2,756,671.00
" TDS Collection		552,873.00

TOTAL		24,057,439.55
		=====
<u>PAYMENTS</u>		
By Salary and allowances		219,435.00
" Professional Charges - As Per details		6,467,893.00
" Printing and Stationery		12,441.86
" Repairs and Maintenance		16,300.00
" Interest & Bank Charges		1,619.54
" Development Expenses - As per details		2,004,761.00
" Computer Maintenance		8,177.29
" Digitalisation & Upload Charges		12,800.00
" Share of Testing fee payable to Govt.of Kerala	1,802,782.00	
Add : Payable on 31/03/2023	15,870.00	
Less : Payable on 31/03/2024	224,751.00	
	-----	1,593,901.00
" Audit fee	22,000.00	
Add: Payable as on 31/03/2023	28,272.00	
Less: Payable as on 31/03/2024	29,272.00	
	-----	21,000.00
" Refreshment Charges		6,287.00
" Income Tax Paid		1,503,250.00
" TDS Paid		101,848.00
" GST Payment - As per details	1,802,646.76	
Add: Payable as on 31/03/2023	609,766.00	
Less: Payable as on 31/03/2024	426,456.00	
	-----	1,985,956.76
" Accreditation Expense		25,000.00
" Fee Refunded		141,925.00
" Field Work expense	992,825.00	
Add : Payable on 31/03/2023	776,713.70	
Less : Payable on 31/03/2024	238,101.00	
	-----	1,531,437.70



Cont'd... 2

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" Lab Cleaning Expenses		31,483.00
" Miscellaneous Expenses		48,106.00
" TDS Remitted		
Add : Payable on 31/03/2023	552,873.00	
Less : Payable on 31/03/2024	224,364.00	
	105,062.00	
" TDS on GST	-----	672,175.00
" Advance given - As per details		22,006.00
" Advance received repaid		936,939.00
" Addition to Fixed Asset		5,817.00
		44,884.00
" <u>Closing Balances</u> - As per Schedule		6,641,996.40
TOTAL		-----
		24,057,439.55
		=====

AUDITOR'S REPORT

As per our report of even date attached seperately

Place : Kannur
Date : 19/07/2024
UDIN : 24203824BKBKVF9926



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

A handwritten signature in blue ink, appearing to read "Manuel Cyriac".

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

A handwritten signature in blue ink, appearing to read "Principal".
PRINCIPAL
GOVERNMENT COLLEGE OF ENGINEERING
KANNUR - 670 563

**CONTINUING EDUCATION CENTRE GOVT. COLLEGE OF ENGINEERING,
PARASSINIKADAVU, KANNUR- 670 563
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024
SCHEDULE TO BALANCE SHEET ITEMS**

SCHEDULE-A: FIXED ASSETS

Sl. No.	Description	GROSS BLOCK				DEPRECIATION					
		Cost as on 01/04/2023	Additions during the year	Sales/ Transfer during the Year	Cost as on 31/03/2024	Rate %	Up to 31/03/2023	During the Year	Total	W.D.V as on 31/03/2023	W.D.V as on 31/03/2024
1	E P A B X	3,235.00	-	-	3,235.00	15	3,178.00	9.00	3,187.00	57.00	48.00
2	FURNITURE	143,645.00	-	-	143,645.00	10	90,547.00	5,310.00	95,857.00	53,098.00	47,788.00
3	ELECTRICAL FITTINGS	20,460.00	-	-	20,460.00	10	13,525.00	694.00	14,219.00	6,935.00	6,241.00
4	COMPUTER	77,419.00	-	-	77,419.00	40	77,393.00	10.00	77,403.00	26.00	16.00
5	SIGN BOARD	550.00	-	-	550.00	10	458.00	9.00	467.00	92.00	83.00
6	FAKE NOTE DETECTOR	1,500.00	-	-	1,500.00	15	1,400.00	15.00	1,415.00	100.00	85.00
7	GAS AND FITTINGS	3,800.00	-	-	3,800.00	15	3,468.00	50.00	3,518.00	332.00	282.00
8	GREEN BOARD	14,500.00	-	-	14,500.00	10	11,516.00	298.00	11,814.00	2,984.00	2,686.00
9	PRINTER	26,100.00	-	-	26,100.00	15	23,725.00	356.00	24,081.00	2,375.00	2,019.00
10	TOOLS AND EQUIPMENTS	45,896.00	-	-	45,896.00	15	41,663.00	635.00	42,298.00	4,233.00	3,598.00
11	U.P.S	83,320.00	-	-	83,320.00	40	83,226.00	38.00	83,264.00	94.00	56.00
12	LCD	7,950.00	-	-	7,950.00	15	7,134.00	122.00	7,256.00	816.00	694.00
13	SOFTWARE	153,000.00	-	-	153,000.00	40	151,858.00	457.00	152,315.00	1,142.00	685.00
14	LAPTOP	-	44,884.00	-	44,884.00	40	-	17,954.00	17,954.00	-	26,930.00
TOTAL		581,375.00	44,884.00	-	626,259.00		509,091.00	25,957.00	535,048.00	72,284.00	91,211.00



CONTINUING EDUCATION CENTRE GOVT. COLLEGE OF ENGINEERING
PARASSINIKADAVU, KANNUR- 670 563
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024
SCHEDULE TO BALANCE SHEET ITEMS

B ADVANCES PAID

Abdul Khader T	9,180.00
Anil Kumar SS	9,601.00
Asokan O V Apee	12,160.00
Baburaj K V	35,569.00
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. Jayaprakash P	1,893.00
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.Beena	174,295.00
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	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	317,439.00
Rajan P Sergeant	4,800.00
Rameshan T	1,350.00
Reena P	7,500.00
Sathyan.P,Instr.Gr.I	76,615.00
Selvasundar.S	106,000.00
Shyamnath K	16,299.00
Sivadas P	28,350.00
Sreejith S	70,376.00
Sudheeshkumar CP	169,406.00
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	16,286.00
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



Cont'd... 2

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SGST Cash Ledger	126,687.00	
CGST Cash Ledger	126,687.00	
IGST Cash Ledger	2,034.00	
GST TDS Receivable	22,006.00	
	-----	2,616,698.62
		=====

C CASH AND BANK BALANCES

Cash on hand		3,670.00
<u>With banks:-</u>		
Canara Bank A/c No.1775	6,632,839.40	
FD with Canara Bank	5,487.00	
	-----	6,638,326.40

		6,641,996.40
		=====

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 CUSTOMERS

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
L S G D Chokly	72,590.00
L S G D Darmadam	50,000.00
L S G D Koothuparambu	50,000.00
Malabar Cancer Centre Society, Thalassery	683,813.00
Paanayil Builders And Developers	4,195.00
Plantation Corporation Ltd	57,250.00
Sajith Pakkiyara	1,398.00
Technoline Engineering Kerala	2,568.00
Abdul Razak	1,398.00
Coreintegra Consulting Services	152,553.00
Dayab Rehabilitation	4,600.00
Deepak	5,000.00
DMC Kudumbasree	5,900.00
Executive Engineer - Kerala Water Authority Kannur	59,000.00
Fayis C	1,150.00
Gramakiranam-Led Street Light	2,360.00
HLL	1,600.00



Cont'd... 3

Hindustan Infrastructure Payyanur	6,071.00
HS Oberoy Build Tech Pvt Ltd	1,109.00
Islamic Academy English Higher Secondary School	6,400.00
Kannur Corporation	12,700.00
KCCL - Pappinissery	1,500.00
K Kannan	1,820.00
K K Builders	4,074.00
LOF Constructions	770.00
Latha Sur	4,195.00
M A Abdul Sathar	17,718.00
Maria Constructions	4,197.00
Mathews	15,511.00
Mayyil ALP School	350.00
MD Construction Company	6,071.00
Other Payables	15,716.00
Muhammed	2,797.00
Mitsumi Housing Pvt Ltd	2,399.00
Narayanan C	23,720.00
Naseema	1,399.00
Poulose George	15,859.00
Prakas	1,000.00
Saleel Kayalot	43,316.00
Sanjay Minotra	5,856.00
Secretary, Cherupuzha Gramapanchayath	50,000.00
Secretary Keezhallloor Grama Panchayath	236,579.00
Saji Joseph	8,409.00
Secretary Alakode Grama Panchayath	2,729.00
Secretary Kolayad Grama Panchayath	50,000.00
Shiv Naresh Sports Pvt Ltd	4,153.00
Shilpa Projects and Infrastructure Pvt Ltd	50.00
Sunny Joseph	1,399.00
Taliparamba Students Store	250.00
Techzone Eng Pvt Ltd	691.00
ULCC Vadakara	4,426.60
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
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
Vinitha Chellappan	8,414.00
Amaya Sree	1,180.00
Anil Kumar MK	50,600.00
Bakku Moyavathu	1,401.00
Bleson	1,500.00
Dhaneesh	36,226.00
Dr.V.Gopakumar	17,377.00



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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	
Directorate of Technical Education	109,050.00	
	-----	2,220,364.60
		=====

F SUNDRY CREDITORS

Grace Mech	29,972.00	
Relcon India Builders Pvt Ltd	208,129.00	
	-----	238,101.00
		=====

G OUTSTANDING EXPENSES

Remuneration for Degree Verification Payable	2,000.00	
Professional Charges payable	252,263.00	
Audit Fee Payable	29,272.00	
Service Tax Payable	81,236.00	
GST Payable 2022-23	33,786.00	
GST Payable 2023-24	392,670.00	
Salary Payable	16,500.00	
	-----	807,727.00
		=====



**CONTINUING EDUCATION CENTRE GOVT. COLLEGE OF ENGINEERING
PARASSINIKADAVU, KANNUR- 670 563
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024
DETAILS OF ACCOUNTS**

1 ADVANCE REFUNDED

Accreditation Expenditure 2022	10.62
Anil Kumar Ss	10,899.00
Asokan O V Apee	17,678.00
Bijesh R	7,200.00
C Pradeepan	22,962.00
Dayakrishnankutty	100,250.00
Dileepan T	14,800.00
Dileep M R,	1,041.00
Dr. Ajitha T, APCE	14,000.00
Dr. A Ranjith Ram	37,000.00
Dr. B Ajith Kumar	29,749.38
Dr. Jayaprakash P	28,500.00
Dr. P Mahesh Kumar	9,997.00
DR.T.D.John	14,800.00
DR.V.I.Beena	58,800.00
M.Dinesh Babu	25,000.00
Nidheesh.N	29,400.00
Prasanthan A	700.00
Principal	1,276,511.00
Priyak N K	71,000.00
Sajith B AP CSE	1,990.00
Saritha.E	7,600.00
Selvansundar.S	141,925.00
Sreejith S	12,530.00
Vandana Sreedharan	66,978.00
Arun Varghese	12,000.00
KSEB Vydhuthi Bhavan TVM	819,656.00
Suresh K K,Inst Gr II	14,700.00
Vinod Kumar V	9,244.00

2,856,921.00

Less : Transfer from Suspense

100,250.00

2,756,671.00

2 CONSULTANCY AND TESTING CHARGE RECEIVED

Consultancy Fee Received	7,124,070.44
Testing Fee Collection	3,004,638.15

10,128,708.59

Add : Advance Received as on 31/03/24

1,853,539.60

Less : Advance Received as on 31/03/23

2,996,005.72

8,986,242.47



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3	<u>INTEREST RECEIVED</u>		
	Interest on SB	231,571.00	
	Interest on FD	2,358.08	
		-----	233,929.08
			=====
4	<u>MISCELLANEOUS INCOME</u>		
	Course Fee	208,039.76	
	Lab Using Fee	2,890.00	
	Online Examination Fee	166,050.00	
	Round Off	314.85	
		-----	377,294.61
			=====
5	<u>ADVANCE GIVEN</u>		
	C Pradeepan	22,962.00	
	Advance to Principal	686,221.00	
	Advance to Priyak N K	30,000.00	
	Advance to Sivadas P	28,350.00	
	Advance to Sudeeshkumar C P	169,406.00	
		-----	936,939.00
			=====
6	<u>PROFESSIONAL CHARGES</u>		
	Remuneration to Consultant and Faculty	5,232,042.00	
	Others	3,000.00	
		-----	5,235,042.00
			1,485,114.00
	Add : Payable on 31/03/23		252,263.00
	Less : Payable on 31/03/24		-----
			6,467,893.00
			=====
7	<u>SALARY AND ALLOWANCES</u>		
	Damodaran P	15,855.00	
	Arshith	196,900.00	
	Festiwal Allowance	2,420.00	
		-----	215,175.00
			20,760.00
	Add : Payable on 31/03/23		16,500.00
	Less : Payable on 31/03/24		-----
			219,435.00
			=====
8	<u>DEVELOPMENT EXPENSES</u>		
	College Development	1,866,887.00	
	Lab Expenses	137,874.00	
		-----	2,004,761.00
			=====



Cont'd... 3

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9 REPAIRS AND MAINTENANCE		
Generator Expenses	5,000.00	
Repairs and Maintenance	11,300.00	
		16,300.00
10 GST PAYMENT		
Input CGST	86,064.88	
Input SGST	86,064.88	
Input IGST	2,034.00	
GST Paid	1,783,765.00	
	1,957,928.76	
Add : Electronic Cash Ledger balance CGST	126,687.00	
: Electronic Cash Ledger balance SGST	126,687.00	
: Electronic Cash Ledger balance IGST	2,034.00	
Less : Electronic Cash Ledger balance CGST	205,345.00	
: Electronic Cash Ledger balance SGST	205,345.00	
		1,802,646.76
11 MISCELLANEOUS EXPENSES		
Consumables	2,314.00	
Course and Training Expense	45,792.00	
		48,106.00
12 INCOME TAX PAID		
Advance Tax	475,000.00	
Income Tax Dues	548,760.00	
Self Assessment Tax 2022-23	479,490.00	
		1,503,250.00



ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Convention :

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

2. 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 exclusive of GST. The financial statements have been prepared in conformity with the generally accepted accounting principles.

3. Fixed Assets/Depreciation

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

4. Method of Accounting

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

