



# THE COCHIN COLLEGE

Koovapadam, Kochi-2

Affiliated To Mahatma Gandhi University

Re-accredited by NAAC With B+ Grade



Fourth Cycle  
NAAC Accreditation 2024

## Criterion 4 Infrastructure and Learning Resources

### DVV Clarifications

#### 4.1 Physical Facilities

##### 4.1.2.

4.1.2.1. Expenditure for infrastructure development and augmentation, excluding salary year wise during last five years (INR in lakhs)

4.1.2.1. Statement of consolidated fund allocation towards infrastructure augmentation facilities duly certified by Principal and CA.

Submitted to



National Assessment and Accreditation Council



# THE COCHIN COLLEGE

KOCHI - 682 002

(Affiliated to Mahatma Gandhi University and Accredited by NAAC)

Website: [www.thecochincollege.edu.in](http://www.thecochincollege.edu.in)

email: [email@thecochincollege.edu.in](mailto:email@thecochincollege.edu.in)

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- 2 Statement of account showing Expenditure for infrastructure development and augmentation, excluding salary year wise during last five years (INR in lakhs) 3
- 3 Audited statement of account year wise during last five years 8





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## 1 Expenditure for infrastructure development and augmentation, excluding salary year wise during last five years (INR in lakhs)

Description	2023-24	2022-23	2021-22	2020-21	2019-20
Furniture	56,640.00	15,68,600.00	2,31,850.00	5,63,250.00	1,12,803.00
Office Equipments	1,58,150.00	1,83,830.00	70,401.00		
CCTV Installation	2,84,899.00			1,79,515.00	
Equipments and Machinery	1,14,637.00	2,37,363.00	4,600.00	35,650.00	46,300.00
Building					
Land Development					
Laboratory Equipments					
Rain Water Harvest					
Vehicle					
Water Tank					
Computer	1,78,476.00	15,62,629.00			3,56,822.00
Electrical Installation					1,52,637.00
Building (Capital)	4,36,678.00				59,91,000.00
Solar Project	5,900.00				
Capital WIP - Solar Project (TDS adj. FY 2022-23)		24,50,000.00	1,34,523.00	1,85,000.00	2,65,000.00
Capital WIP - Management Block		6,87,416.00	4,37,161.00		
Capital WIP - New Canteen Block					
Capital Advance				81,735.00	
Total	12,35,380.00	66,89,838.00	9,60,270.00	9,63,415.00	69,24,562.00





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- 2 Statement of account showing Expenditure for infrastructure development and augmentation, excluding salary year wise during last five years (INR in lakhs)





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Phone : 0484 2224954, 2226449

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email: [thecochoincollegekochi2@gmail.com](mailto:thecochoincollegekochi2@gmail.com)

To

Date: 23/08/2024

ASA & Associates LLP  
Pioneer Towers  
Ernakulam

### Statement of Expenditure incurred for infrastructure augmentation and maintenance of physical and academic facilities

We hereby confirm that the budget allocated for infrastructure augmentation and amounts spent by the college in relation with the infrastructure augmentation and maintenance of physical and academic facilities is as detailed below. This information is provided in relation to the renewal application of accreditation to be submitted to the National Assessment and Accreditation Council (NAAC):


Year	Budget allocated for infrastructure Augmentation	Expenditure for Infrastructure Augmentation	Total Expenditure Excluding Salary and Depreciation	Expenditure on Maintenance of Physical and Academic facilities
2019-20	94,00,000	89,75,818	92,06,297	74,23,111
2020-21	28,00,000	21,71,204	95,60,939	81,62,621
2021-22	9,00,000	9,60,270	88,48,752	79,73,287
2022-23	88,00,000	83,52,576	1,14,28,690	88,63,892
2023-24	32,00,000	26,34,542	89,32,086	76,54,814
	<b>2,51,00,000</b>	<b>2,30,94,410</b>	<b>4,79,76,764</b>	<b>4,00,77,726</b>

1. The amounts for the financial years 2019-20 to 2022-23 have been extracted from the audited financial statements and the amounts for financial year 2023-24 have been extracted from the provisional financial statements.
2. Expenditure for infrastructure augmentation includes amount paid as Advances for work on infrastructure during each year but capitalized during succeeding years.
3. "Expenditure on Maintenance of Physical and Academic facilities" excludes certain expenses like Salary, Professional charges, Rates and Taxes, Advertisement Charges Travelling Expenses, Donation and Depreciation.

For and on behalf of The Cochin College

  
Thomas J Vayalath  
MANAGER  
THE COCHIN COLLEGE



  
Mrudula Menon V.  
Principal-in-Charge  
The Cochin College





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email: [email@thechochincollege.edu.in](mailto:email@thechochincollege.edu.in)

## ASA & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

[www.asaandassociates.co.in](http://www.asaandassociates.co.in)

Pioneer Tower, 207-208  
Second Floor, Marine Drive  
Kochi 682 031 INDIA  
T +91 484 410 9999

The Management  
Cochin College,  
(Run by The Cochin Education Society)  
Cochin College Building, Koovapadam,  
Kochi, Kerala -682002

**Re.: Chartered Accountant's certificate on Expenditure incurred for infrastructure augmentation and maintenance of physical and academic facilities to be submitted before the National Assessment and Accreditation Council (NAAC) for application of renewal of accreditation.**

1. This certificate is issued in accordance with the terms of our engagement letter dated August 15, 2024 with the college.
2. The accompanying Statement on Expenditure for Infrastructure Augmentation and Maintenance of physical and academic facilities spent by the college during the period 2019-20 to 2023-24 ('the Statement') has been prepared and approved by the management of the college. The said statement has been initialed by us for identification purposes.
3. We have been represented by the management of The Cochin College (Run by The Cochin Education Society, a society registered under the The Travancore-Cochin literary, scientific and charitable societies registration Act XII of 1955 with registration No.ER.8 ), having its registered office address at Cochin College Building, Koovapadam, Kochi, Kerala -682002 that the said Statement is required to be submitted for the purpose of renewal of accreditation with the National Assessment and Accreditation Council(NAAC).

### Management's Responsibility

4. The preparation of the Statement is the responsibility of the management of the college including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
5. The Management is responsible for ensuring that the college complies with all the applicable laws and regulations and provides all relevant information as required by the NAAC.



Page 1 of 4



*Mrudula Menon V.*  
Mrudula Menon V.  
Principal-in-Charge  
The Cochin College



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[www.asa.in](http://www.asa.in)

## Auditor's Responsibility

6. Our responsibility is to provide a limited assurance as to whether the amounts in the annexed Statement is in agreement with the books of accounts for the period 2019-20 to 2023-24 maintained by the college.
7. A limited assurance involves performing procedures to obtain sufficient appropriate evidence on the reporting criteria mentioned in paragraph 6 above. The procedures performed vary in nature and timing from, and are less extent than for, a reasonable assurance. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. We have performed the following procedures in relation to the Statement for the period from 2019-20 to 2023-24:
  - a) Obtained the statement of expenditure incurred by the college for infrastructure augmentation and maintenance of physical and academic facilities.
  - b) Verified the data provided in the statement against the books of accounts maintained by the college.
  - c) Checked the arithmetical accuracy of the Statement.
  - d) Performed necessary inquiries with management and obtained necessary representations from the management in relation to our above procedures.
8. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

## Opinion

10. Based on the procedures performed by us, as referred in paragraph 7 above and according to the information and explanations given to us and based on management representation obtained, nothing has come to our attention that causes us to believe that the amount in the annexed Statement is not in agreement with the audited books of accounts for the period from 2019-20 to 2022-23 and the provisional financial statements of the financial year 2023-24 of the college and other relevant details provided by the management.



Page 2 of 4



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ASA

[www.asa.in](http://www.asa.in)

## Restriction on Use

11. The certificate is addressed to the Management of the college and solely for the purpose of submission to The National Assessment and Accreditation Council (NAAC). It should not be used by any other person or for any other purpose. ASA & Associates LLP shall not be liable to the Society or to any other concerned for any claims, liabilities or expenses relating to this assignment. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

### For ASA & Associates LLP

Chartered Accountants

Firm's Registration No. 009571N/N500006

**K Nithyananda Kamath**

Partner

Membership No. 027972



UDIN: 24027972BKCRMQ8202

Place: Ernakulam

Date: 23/08/2024



**Mrudula Menon V.**  
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## 3 Audited statement of account year wise during last five years







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SCHEDULES ATTACHED TO BALANCE SHEET											
Accounting Year 2019-2020											
SCHEDULE - IV											
Items	Gross Block As on 31.03.19	ADDITIONS			Deletions	Gross Block As on 31.03.20	Rate	Accumulated Depreciation			Net Block As on 31.03.20
		>6 months	<6 months					As on 31.03.19	For the Year	As on 31.03.20	
Building	2,13,99,334.41		59,91,000.00	-	2,73,90,334.41	10%	95,07,097.47	14,82,773.69	1,10,49,871.16	1,18,32,236.94	1,63,40,463.25
New Building	1,62,78,513.00		-	-	1,62,78,513.00	10%	33,75,721.23	12,70,270.17	48,46,000.43	1,27,02,791.75	1,14,32,512.57
Volley Ball Court Annex	8,27,400.00		-	-	8,27,400.00	10%	52,880.44	77,451.96	1,30,332.39	7,74,519.56	6,97,067.61
Furniture	55,01,266.01		1,12,803.00	-	56,14,069.01	10%	33,93,077.50	2,16,459.00	36,09,536.50	21,08,188.51	20,04,532.51
Electrical Installation	8,08,156.45	84,900.00	67,737.00	-	9,60,793.45	10%	7,16,366.53	21,055.84	7,37,422.37	91,789.92	2,23,371.08
Laboratory Equipments	20,96,649.97		-	-	20,96,649.97	10%	18,55,573.02	24,107.70	18,79,680.71	2,41,076.95	2,16,569.26
Vehicles	10,500.00		-	-	10,500.00	15%	9,944.41	96.84	10,041.25	645.59	548.75
Office Equipments & Computer Accessories	15,79,379.62		-	-	15,79,379.62	15%	13,38,802.68	36,086.54	13,74,889.22	2,40,576.94	2,04,490.40
Others	8,08,034.42		-	-	8,08,034.42	15%	7,95,070.54	1,944.58	7,97,015.12	12,963.88	11,019.30
Equipment & Machinery	7,62,721.00		46,300.00	-	8,09,021.00	25%	2,01,171.58	87,704.91	2,88,876.49	5,61,549.42	5,20,144.51
Computer Software	4,21,078.00		-	-	4,21,078.00	40%	1,22,924.10	1,19,261.56	2,42,185.66	2,98,153.90	1,78,892.34
Computer	9,43,780.00	3,56,822.00	-	-	13,00,602.00	40%	4,53,861.83	3,38,696.07	7,92,557.90	4,89,918.17	5,08,044.10
Water Tank	27,480.00		-	-	27,480.00	15%	14,211.12	1,990.33	16,201.45	13,268.88	11,278.55
	<b>5,14,64,382.88</b>	<b>4,41,722.00</b>	<b>62,17,840.00</b>	-	<b>5,81,23,944.88</b>		<b>2,20,96,702.48</b>	<b>36,77,908.20</b>	<b>2,47,74,610.68</b>	<b>2,93,67,680.40</b>	<b>3,23,49,334.29</b>
<b>Capital Work in Progress</b>											
Particulars	Opening	Additions during the year	Capitalised during the year	Closing							
Management Block	3,59,31,123.00	2,21,756.00	-	3,61,52,879.00							
New Canteen Block	15,47,253.00	-	-	15,47,253.00							
Rain Water Harvest	-	2,00,000.00	-	2,00,000.00							
Solar Project	-	2,65,000.00	-	2,65,000.00							
Capital Advance	-	-	-	-							
Fire & Safety	-	4,54,500.00	-	4,54,500.00							
Solar Project	-	11,75,000.00	-	11,75,000.00							
<b>Total</b>	<b>3,74,78,376.00</b>	<b>23,16,256.00</b>	<b>-</b>	<b>3,97,94,632.00</b>							



*Mendula Menon V.*  
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4.1.2 (2020-21)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2021					
EXPENDITURE			INCOME		
	2020-2021	2019-2020		2020-2021	2019-2020
To Salary & Allowances	74,95,324.00	78,15,206.00	By Fees Received	1,37,69,832.00	2,33,76,030.00
To University Fee paid	8,92,891.00	9,05,410.00	By Miscellaneous Income	20,510.00	1,36,938.50
To Departmental expenses	2,19,095.00	3,56,369.00	By Exam Conduct Fee Received	-	7,08,970.00
To Advertisement Charges	1,97,728.00	1,52,983.00	By Discount Received	4,797.00	-
To Miscellaneous Expenses	4,04,633.20	4,58,022.60	By DTP Centre (Net)	5,690.00	59,204.00
To Legal Charges	6,23,000.00	8,05,850.00	By Interest	6,11,200.00	8,93,949.20
To Audit Fees	77,995.00	71,045.00	By Salary Refund Guest Lecturers	5,07,900.00	3,34,167.00
To Repairs & Maintenance	40,95,673.19	26,44,651.00	By Membership Fee	-	5,20,000.00
To Interest & Bank Charges	1,183.85	61,804.76	By Project Fee Received	-	48,000.00
To Rares and Taxes	2,397.00	20,097.92	By Excess of Expenditure over Income	57,24,791.99	-
To College Expense	1,43,145.00	1,33,968.00			
To Electricity Charges	3,41,344.00	4,67,833.00			
To Water Charges	22,785.50	22,163.50			
To Cleaning Charges	11,48,722.00	11,67,816.00			
To Printing & Stationery	94,344.00	1,45,872.00			
To Library Expenses	4,854.00	88,720.00			
To Garden Work	4,050.00	20,464.00			
To Telephone Charges	56,473.00	58,442.00			
To Travelling Expenses	83,481.00	2,10,432.00			
To Security Charges	8,40,000.00	7,36,000.00			
To Internet Charges	2,00,244.48	2,74,499.80			
To Exam Conduct Expenses	-	4,00,903.00			
To Professional Charges	7,900.00	2,950.00			
To Depreciation	35,88,447.77	30,77,908.20			
To Excess of income over expenditure	-	53,81,847.92			
	<b>2,06,44,710.99</b>	<b>2,60,81,258.70</b>		<b>2,06,44,710.99</b>	<b>2,60,81,258.70</b>

Place: Ernakulam  
Date: 14/02/2022

SECRETARY  
THE COCHIN EDUCATION SOCIETY

MANAGER  
THE COCHIN COLLEGE

This is the Income And Expenditure Account referred to in our report of even date



Principal  
K. Subramonia Das Kamath  
Phone: 0484 2224954, 2226449  
Email: k.s.k@thecochincollege.edu.in

Place: Ernakulam  
Date: 14/02/2022

UDIN: 22029972ADLCIM6301



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SCHEDULES ATTACHED TO BALANCE SHEET												
SCHEDULE - IV												
Accounting Year 2020-2021												
FIXED ASSETS												
Items	Gross Block As on 31.03.20	ADDITIONS			Deletions	Gross Block As on 31.03.21	Rate	Accumulated Depreciation			Net Block	
		>6 months	<6 months					As on 31.03.20	For the Year	As on 31.03.21	As on 31.03.20	As on 31.03.21
Building	2,73,90,334.41	-	-	-	-	2,73,90,334.41	10%	1,10,99,871.16	16,34,046.52	1,26,83,917.49	1,63,40,463.25	1,47,06,416.92
New Building	1,62,76,513.00	-	-	-	-	1,62,76,513.00	10%	48,46,000.33	11,43,231.26	39,89,251.69	1,14,32,512.57	1,02,49,261.31
VolleyBall Court Annex	8,27,400.00	-	-	-	-	8,27,400.00	10%	1,30,333.39	69,516.76	2,00,059.15	6,97,067.61	6,27,760.85
Computers	38,14,660.01	5,63,250.00	-	-	43,77,910.01	10%	36,09,536.56	2,56,714.23	36,66,314.75	20,04,532.51	23,71,644.26	
Electrical Installation	9,68,795.45	-	36,215.41	-	10,05,010.86	10%	7,57,432.37	24,147.99	7,61,570.37	2,23,371.08	2,35,439.99	
Laboratory Equipments	20,96,49.97	-	-	-	20,96,49.97	10%	18,79,640.71	21,696.95	19,01,377.64	2,16,969.26	1,05,272.53	
OPTIC INSTALATION	-	1,79,515.00	-	-	1,79,515.00	15%	-	26,927.25	26,927.25	-	1,52,587.75	
Vehicles	10,59,000	92,912.00	-	-	1,05,502.00	15%	10,441.25	14,019.11	24,460.36	548.75	79,441.64	
Office Equipments & Computer Accessories	18,79,379.62	-	-	-	18,79,379.62	15%	13,74,869.22	30,673.56	14,05,542.78	2,04,490.40	1,75,416.84	
Others	9,00,034.42	-	-	-	9,00,034.42	15%	7,97,015.12	1,632.49	7,98,647.61	1,019.50	7,97,628.11	
Equipment & Machinery	9,09,021.00	35,650.00	-	-	9,44,671.00	15%	2,98,876.49	85,309.14	3,72,245.67	5,29,144.51	4,21,428.53	
Computer Software	4,21,074.00	-	-	-	4,21,074.00	40%	2,42,185.66	71,556.94	3,11,742.60	1,78,892.34	1,07,335.40	
Computer	13,01,602.00	-	-	-	13,01,602.00	40%	7,92,537.90	215,241.64	9,95,775.54	5,08,044.10	7,04,425.40	
Water Tank	27,480.00	-	76,160.00	-	1,03,640.00	15%	16,301.45	7,403.78	23,605.24	11,274.55	86,944.76	
	<b>5,81,23,944.88</b>	<b>8,71,327.00</b>	<b>1,12,375.81</b>	-	<b>5,91,07,647.69</b>			<b>2,57,74,610.68</b>	<b>35,88,447.77</b>	<b>2,93,63,058.45</b>	<b>3,21,49,334.20</b>	<b>2,97,44,589.24</b>
<b>Capital Work in Progress</b>												
Particulars	Opening	Additions during the year	Capitalised during the year	Closing								
Management Block	3,61,52,879.00	-	-	3,61,52,879.00								
New Ganjan Block	15,47,253.00	-	-	15,47,253.00								
Rain Water Harvest	2,00,000.00	-	-	2,00,000.00								
Solar Project	2,65,000.00	1,85,000.00	-	4,50,000.00								
Capital Advance	4,54,500.00	-	-	4,54,500.00								
Inv. & Safety	11,75,000.00	10,02,501.00	-	21,77,501.00								
Solar Project	-	-	-	-								
<b>Total</b>	<b>3,97,94,632.00</b>	<b>11,87,501.00</b>	<b>-</b>	<b>4,09,82,133.00</b>								



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H.1.2. (2021-22)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2022					
EXPENDITURE			INCOME		
	2021-2022	2020-2021		2021-2022	2020-2021
To Salary & Allowances	92,70,014.00	74,95,324.00	By Fees Received	2,42,39,615.00	1,37,69,822.00
To University Fee paid	7,73,541.00	8,92,891.00	By Miscellaneous Income	91,056.00	20,51,000.00
To Departmental expenses	3,08,521.00	2,19,095.00	By Exam Conduct Fee Received	-	-
To Advertisement Charges	-	1,97,728.00	By Discount Received	-	4,797.00
To Miscellaneous Expenses	3,96,033.64	4,04,633.20	By DTP Centre (Net)	-	5,690.00
To Legal Charges	2,78,500.00	6,23,000.00	By Interest	5,60,315.00	6,11,200.00
To Audit Fees	78,970.00	77,095.00	By Salary Refund Guest Lecturers	4,38,000.00	5,07,900.00
To Repairs & Maintenance	36,00,879.00	40,95,673.19	By Membership Fee	-	-
To Interest & Bank Charges	42,455.16	1,183.85	By Excess of Expenditure over Income	-	57,24,791.99
To Rates and Taxes	3,840.08	2,397.00			
To College Expense	1,01,511.00	1,43,145.00			
To Electricity Charges	6,23,680.00	3,41,344.00			
To Water Charges	38,962.00	22,785.50			
To Cleaning Charges	11,23,072.00	11,48,722.00			
To Printing & Stationery	1,89,775.00	94,344.00			
To Library Expenses	-	4,854.00			
To Garden Work	-	4,050.00			
To Telephone Charges	56,654.00	56,473.00			
To Travelling Expenses	63,306.00	83,481.00			
To Security Charges	8,40,000.00	8,40,000.00			
To Internet Charges	2,69,292.04	2,99,244.48			
To Exam Conduct Expenses	-	-			
To Professional Charges	12,360.00	7,900.00			
To Website	47,400.00	-			
To Depreciation	31,64,488.70	35,88,447.77			
To Excess of income over expenditure	40,45,731.38	-			
	<b>2,53,28,986.00</b>	<b>2,06,44,710.99</b>		<b>2,53,28,986.00</b>	<b>2,06,44,710.99</b>

Place: Ernakulam  
 Date: 31/10/2022

Secretary  
 THE COCHIN EDUCATION SOCIETY

Manager  
 THE COCHIN COLLEGE

For ASA & ASSOCIATES LLP  
 Chartered Accountants

K. Nithyananda Kamath  
 Partner Mem. No. 27972  
 FRN. No. 009571N/N500006

UDIN: 22069992BCCENW K 2 559



Mendula Menon V.  
 Mrudula Menon V.  
 Principal-in-Charge  
 The Cochin College



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Accounting Year 2021-2022											
SCHEDULES ATTACHED TO BALANCE SHEET											
SCHEDULE - IV											
Items	FIXED ASSETS				Accumulated Depreciation				Net Block		
	As on 01.04.21	>6 months	<6 months	Deletions	As on 31.03.22	Rate	As on 01.04.21	For the Year	As on 31.03.22	As on 31.03.21	As on 31.03.22
Building	2,73,90,334.41			-	2,73,90,334.41	10%	1,26,83,917.49	14,70,641.69	1,41,54,559.18	1,47,06,416.92	1,32,55,778.23
New Building	1,62,78,513.00			-	1,62,78,513.00	10%	59,89,251.69	10,28,026.13	70,18,177.82	1,62,89,261.31	92,60,335.18
Volley Ball Court Annex	8,27,400.00			-	8,27,400.00	10%	2,00,039.13	62,736.68	2,62,775.24	6,27,360.85	5,64,624.76
Furniture	61,77,319.01		2,31,850.00	-	64,09,169.01	10%	38,66,314.75	2,42,692.93	41,09,007.68	23,11,004.26	23,00,164.35
Electrical Installation	9,97,009.26			-	9,97,009.26	10%	7,61,570.27	23,543.90	7,85,114.17	2,35,438.99	2,11,865.00
Laboratory Equipments	20,96,649.97			-	20,96,649.97	10%	19,01,377.64	19,527.23	19,20,964.87	1,95,272.33	1,75,745.00
TV INSTALLATION	1,79,515.00			-	1,79,515.00	15%	26,927.25	22,888.16	49,815.41	1,52,587.75	1,29,699.99
Vehicles	1,03,502.00			-	1,03,502.00	15%	24,060.36	11,916.25	35,976.61	79,441.64	67,525.99
Office Equipments & Computer Accessories	15,79,379.62	5,800.00	64,600.00	-	16,49,780.62	15%	14,05,562.78	31,787.60	14,37,350.38	1,73,816.84	2,12,430.24
Fibers	8,08,034.42			-	8,08,034.42	15%	7,98,668.02	1,404.96	8,00,072.98	9,366.40	7,961.44
Equipment & Machinery	8,44,671.00	4,600.00		-	8,49,271.00	15%	3,72,245.67	71,553.80	4,43,799.47	4,72,425.33	4,03,471.53
Computer Software	4,21,078.00			-	4,21,078.00	40%	3,13,342.60	42,934.16	3,56,676.76	1,07,335.49	64,401.24
Computer	13,06,602.00			-	13,06,602.00	40%	9,95,775.54	1,21,930.58	11,17,706.12	3,04,826.46	1,82,895.88
Water Tank	1,03,640.00			-	1,03,640.00	15%	23,605.24	12,005.21	35,610.45	80,034.76	88,029.55
	<b>5,91,07,647.69</b>	<b>10,400.00</b>	<b>2,96,451.00</b>		<b>5,94,14,498.69</b>		<b>2,93,63,068.45</b>	<b>31,64,488.70</b>	<b>3,25,27,547.14</b>	<b>2,97,44,589.24</b>	<b>2,68,86,951.53</b>
<b>Capital Work in Progress</b>											
Particulars	Opening	Additions during the year	Capitalised during the year	Closing							
Management Block	3,61,52,870.00	4,37,161.00	-	3,65,90,030.00							
New Canteen Block	15,47,253.00	-	-	15,47,253.00							
Rain Water Harvest	2,00,000.00	-	-	2,00,000.00							
Solar Project	4,30,000.00	1,34,523.00	-	5,64,523.00							
<b>Capital Advance</b>	4,54,500.00			4,54,500.00							
Fire & Safety	21,77,501.00	81,735.00		22,59,236.00							
Solar Project											
<b>Total</b>	<b>4,09,82,133.00</b>	<b>6,53,419.00</b>		<b>4,16,35,552.00</b>							



*Mendula Menon V.*  
**Mrudula Menon V.**  
**Principal-in-Charge**  
**The Cochin College**



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4.1.2. (2022-23)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2023					
EXPENDITURE			INCOME		
	2022-23	2021-22		2022-23	2021-22
To Salary & Allowances	1,05,09,715.00	92,70,014.00	By Fees Received	2,12,74,044.00	2,42,39,615.00
To University Fee paid	11,39,962.00	7,73,541.00	By Other income	1,85,372.00	91,056.00
To Departmental expenses	3,70,747.00	3,08,521.00	By Interest Income	5,95,337.00	5,60,315.00
To Advertisement Charges	27,144.00	-	By Salary Refund Guest Lecturers	6,41,000.00	4,38,000.00
To Miscellaneous Expenses	7,26,575.84	4,43,433.64			
To Legal Charges	5,02,500.00	2,78,500.00			
To Audit Fees	89,090.00	78,970.00			
To Repairs & Maintenance	30,38,231.00	36,00,879.00			
To Interest & Bank Charges	10,535.39	42,455.16			
To Rates and Taxes	11,19,168.00	3,840.08	By Excess of Expenditure over Income	59,88,522.78	-
To College Expense	72,295.00	1,01,511.00			
To Electricity Charges	3,45,732.78	6,23,680.00			
To Water Charges	64,362.00	38,962.00			
To Cleaning Charges	23,06,084.00	11,23,072.00			
To Printing & Stationery	1,89,248.00	1,89,775.00			
To Telephone Charges	56,546.00	56,654.00			
To Travelling Expenses	74,445.00	63,306.00			
To Security Charges	9,75,000.00	8,40,000.00			
To Internet Charges	3,05,684.12	2,69,292.04			
To Professional Charges	15,340.00	12,360.00			
To Depreciation	67,45,870.65	31,64,488.70			
To Excess of income over expenditure	-	40,45,731.38			
	<b>2,86,84,275.78</b>	<b>2,53,28,986.00</b>		<b>2,86,84,275.78</b>	<b>2,53,28,986.00</b>

Place: Ernakulam  
Date: 30.10.2023PRESIDENT  
THE COCHIN EDUCATION SOCIETYSECRETARY  
THE COCHIN EDUCATION SOCIETY

THE COCHIN COLLEGE

This is the Income And Expenditure Account referred to in our report of even date

For ASA & ASSOCIATES LLP  
Chartered AccountantsK. Nithyananda Kamath  
Partner Mem. No. 27972  
FRN. No. 009571N/N500006Place: Ernakulam  
Date: 31.10.2023

UDIN: 23027972 B6 WFBK 1005



Mrudula Menon V.  
Principal-in-Charge  
The Cochin College



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## SCHEDULES ATTACHED TO BALANCE SHEET

Accounting Year 2022-2023

### FIXED ASSETS

Schedule IV

Items	Gross Block		ADDITIONS		Deletions	Gross Block		Accumulated Depreciation			Net Block	
	As on 01.04.22	>6 months	<6 months			As on 31.03.23	Rate	As on 01.04.22	For the Year	As on 31.03.23	As on 31.03.22	As on 31.03.23
Land Development		8,60,984.00	22,39,000.00									
Building	2,73,90,334.41	5,10,000.00			30,99,984.00							30,99,984.00
Management Block			3,72,77,456.00		2,79,00,334.41	10%	1,41,54,559.18	13,74,577.52	1,55,29,136.70	1,32,35,775.23		1,23,71,197.71
New Building	1,62,78,513.00				3,72,77,456.00	10%		18,63,872.80	18,63,872.80			3,54,13,583.20
Volleyball Court Annex	8,27,400.00				1,62,78,513.00	10%	70,18,177.82	9,26,033.52	79,44,211.34	92,60,335.18		83,34,301.66
Furniture	64,09,169.01	9,07,000.00	6,61,600.00		8,27,400.00	10%	2,62,775.24	56,462.48	3,19,237.72	5,64,624.76		5,08,162.28
Electrical Installation	9,97,009.26				79,77,769.01	10%	41,09,007.68	3,53,796.13	44,62,803.81	23,00,161.33		35,14,965.30
Laboratory Equipments	20,96,649.97	1,58,480.00			9,97,009.26	10%	7,85,114.17	21,189.51	8,06,303.68	2,11,895.09		1,90,705.58
CCTV	1,79,515.00				22,55,129.97	10%	19,20,904.87	33,422.51	19,54,327.38	1,75,745.10		3,00,802.50
Vehicles	1,03,502.00				1,79,515.00	15%	49,815.41	19,454.94	69,270.35	1,29,699.59		1,10,244.65
Office Equipments & Computer Accessories	16,49,780.62	72,865.00	1,10,965.00		1,03,502.00	15%	35,976.61	10,128.81	46,105.42	67,525.39		57,396.58
Others	8,08,034.42				18,33,610.62	15%	14,37,350.38	51,116.66	14,88,467.04	2,12,430.24		3,45,143.58
Equipment & Machinery	8,49,271.00	1,35,623.00	1,01,740.00		8,08,034.42	15%	8,00,072.98	1,194.22	8,01,267.19	7,961.44		6,767.23
Water Tank	1,03,640.00				10,86,634.00	15%	4,43,799.47	88,794.68	5,32,594.15	4,05,471.53		5,54,039.85
Computer Software	4,21,078.00				1,03,640.00	15%	35,610.45	10,204.43	45,814.88	68,029.55		57,825.12
Computer	13,00,602.00	15,62,629.00			4,21,078.00	40%	3,56,676.76	25,760.50	3,82,437.25	64,101.24		38,640.75
Books		24,657.00	39,900.00		28,63,251.00	40%	11,17,706.12	6,98,209.95	18,15,916.07	1,82,895.88		10,47,314.93
Solar Project		29,34,523.00	1,00,000.00		64,557.00	40%			17,842.80			18,40,713.80
					29,34,523.00	40%			11,93,809.20			46,714.20
	<b>5,94,14,498.69</b>	<b>71,66,761.00</b>	<b>4,05,30,661.00</b>		<b>10,71,11,920.69</b>		<b>3,25,27,547.14</b>	<b>67,45,870.65</b>	<b>3,92,73,417.79</b>	<b>2,68,86,951.55</b>		<b>6,78,38,502.90</b>
Previous year	5,91,07,647.69	10,400.00	2,96,451.00		5,94,14,498.69		3,21,61,058.45	31,64,488.70	3,25,27,347.14	2,97,44,389.24		2,68,86,951.55

### Capital Work in Progress

Particulars	Opening	Additions during the year	Capitalised during the year	Closing
Management Block	3,65,90,040.00	6,87,416.00	3,72,77,456.00	
New Canteen Block	15,47,253.00	1,55,325.00		17,02,578.00
Rain Water Harvest	2,00,000.00			2,90,000.00
Solar Project	5,84,523.00	24,50,000.00	30,31,523.00	
<b>Capital Advance</b>				
Fire & Safety	4,54,500.00			4,54,500.00
Solar Project	22,59,236.00	88,949.00	23,48,185.00	
<b>Total</b>	<b>4,16,35,552.00</b>	<b>33,81,690.00</b>	<b>4,26,60,164.00</b>	<b>23,57,078.00</b>



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4.1.2. (2023-24)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2024						
EXPENDITURE			INCOME			
	2023-24	2022-23			2023-24	20
To Salary & Allowances	1,17,39,52.90	1,06,00,15.00	By Fees Received		2,07,64,961.98	2.1
To University Fee paid	9,93,966.50	11,39,962.00	By Other Income		1,30,555.99	
To Departmental expenses	3,14,265.00	3,70,717.00	By Interest Income		5,38,077.66	
To Advertisement Charges	1,21,601.99	27,144.00	By Salary Refund Guest Learners		5,91,000.00	
To Miscellaneous Expenses	3,95,843.00	7,26,575.84				
To Legal Charges	4,31,800.00	5,02,500.00				
To Audit Fees	98,180.00	89,090.00				
To Repairs & Maintenance	19,15,096.00	39,38,231.00				
To Interest & Bank Charges	1,526.48	10,535.39				
To Rates and Taxes	1,52,547.00	11,19,168.00	By Excess of Expenditure over Income		61,15,132.53	5
To College Expense	80,000.00	72,295.00				
To Electricity Charges	3,29,255.00	3,45,732.78				
To Water Charges	84,568.00	64,762.00				
To Cleaning Charges	20,30,643.00	23,06,081.00				
To Printing & Stationery	1,75,707.00	1,89,248.00				
To Telephone Charges	52,043.00	56,546.00				
To Travelling Expenses	70,799.00	74,445.00				
To Security Charges	10,44,000.00	9,75,000.00				
To Internet Charges	2,67,194.72	3,05,684.12				
To Website charges	21,500.00					
To Donation	85,000.00					
To Professional Charges	10,530.00	15,310.00				
To Depreciation	72,82,672.84	67,45,876.65				
To Excess of income over expenditure						
	2,81,47,659.53	2,86,41,275.78			2,81,47,659.53	28

Place: Ernakulam  
 Date: 30/09/2024  
 This is the Income And Expenditure Account returned to you in our report of even date.

SECRETARY  
 THE COCHIN EDUCATION SOCIETY

For ASA & ASSOCIATES LLP  
 Chartered Accountants  
 UIN: 1. Mithyapada Komath  
 Chartered Mem No 27972  
 CIN No: 609571N/HC000000

UOIN: 240279728KCR.PV9113



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4.1.2. (2023-24)

Accounting Year 2023/2024

SCHEDULES ATTACHED TO BALANCE SHEET

Schedule IV

Items	Gross Block As on 01.04.23	ADDITIONS		Deletions	Gross Block As on 31.03.24	Rate	Accumulated Depreciation		Net Block		
		>6 months	<6 months				As on 01.04.23	For the Year	As on 31.03.24	As on 31.03.23	As on 31.03.24
Lead Development	30,99,984.00		16,40,000.00		47,39,984.00		0.00		30,99,984.00	47,39,984.00	
Building	2,79,00,334.41	20,13,578.00			2,79,00,334.41	10%	1,55,29,136.70	12,37,119.77	1,67,66,256.47	1,23,71,197.71	1,11,34,077.94
New Canteen Block					20,13,578.00	10%		2,01,357.80	2,01,357.80		18,12,220.20
Management Block	3,72,74,456.00				3,72,74,456.00	10%	18,63,872.80	35,41,358.32	54,09,231.12	3,54,13,583.20	3,18,72,244.88
New Building	1,62,78,513.00	1,76,678.00			1,64,55,191.00	10%	79,84,211.34	8,51,977.97	87,29,309.30	83,34,391.66	76,59,881.70
Volley Ball Court Annex	8,27,403.00				8,27,403.00	10%	3,19,237.72	50,816.23	3,70,053.94	5,08,162.28	4,37,346.06
Furniture	79,77,699.01	56,640.00			80,34,339.01	10%	44,62,803.81	3,57,160.52	48,19,964.33	35,14,965.20	32,14,444.68
Electrical Installation	9,97,009.26				9,97,009.26	10%	8,06,303.68	19,070.56	8,25,374.24	1,90,765.38	1,71,635.02
Laboratory Equipments	22,53,129.97	19,162.00			22,74,291.97	10%	19,54,327.38	31,966.46	19,86,323.84	3,00,802.59	2,87,968.13
CCTV	1,79,515.00	2,34,054.00	50,845.00		1,64,414.00	15%	69,270.35	35,438.17	1,24,728.52	1,10,244.65	3,39,685.48
Vehicles	1,03,502.00				1,03,502.00	15%	46,105.42	8,609.49	54,714.90	57,396.53	44,787.10
Office Equipments & Computer Accessories	18,33,610.62	9,350.00	1,48,800.00		19,91,760.62	15%	14,88,467.04	64,334.04	15,32,801.08	3,45,143.38	4,38,959.54
Others	8,08,034.42				8,08,034.42	15%	8,01,267.19	1,915.08	8,02,282.28	6,767.23	5,72,14
Equipment & Machinery	10,86,634.00	79,590.00	35,047.00		12,01,271.00	15%	5,32,594.15	97,673.00	6,30,267.15	5,54,039.85	5,71,003.85
Water Tank	1,03,640.00				1,03,640.00	15%	45,814.88	8,673.77	54,488.65	37,825.12	49,151.33
Computer Software	4,21,078.00	98,733.00	12,744.00		5,32,555.00	40%	3,82,437.25	37,498.30	4,39,935.55	38,640.75	92,519.45
Computer	28,63,231.00	66,999.00			29,30,230.00	40%	18,15,916.07	4,45,735.37	22,61,641.64	10,47,314.93	6,68,588.56
Books	64,557.00		37,783.00		1,02,340.00	40%	17,842.80	26,242.28	44,083.08	46,714.20	58,284.02
Solar Project	30,34,523.00	5,900.00			30,40,423.00	40%	11,93,809.20	7,37,465.52	19,31,274.72	18,40,713.80	11,09,148.25
	<b>10,71,11,920.69</b>	<b>27,54,784.00</b>	<b>19,31,119.00</b>		<b>11,17,97,823.69</b>		<b>3,92,73,417.79</b>	<b>77,92,672.84</b>	<b>4,70,66,090.63</b>	<b>6,78,38,502.90</b>	<b>6,47,31,733.06</b>
Previous year	5,94,14,498.69	71,66,761.00	4,05,10,661.00		10,71,11,920.69		3,25,27,517.14	67,45,870.67	3,02,74,177.79	2,68,86,911.55	6,78,38,502.90

Capital Work in Progress

Particulars	Opening	Additions during the year	Capitalised during the year	Closing
New Canteen Block	17,02,578.00	3,11,000.00	20,13,578.00	-
Rain Water Harvest	2,00,000.00			2,00,000.00
Capital Advances				4,54,500.00
Fire & Safety	4,54,500.00			-
Total	<b>23,57,078.00</b>	<b>3,11,000.00</b>	<b>20,13,578.00</b>	<b>6,54,500.00</b>
Previous Year	4,76,35,357.00	33,81,890.00	4,26,60,164.00	23,57,078.00



*Mendula Menon V.*  
**Mrudula Menon V.**  
 Principal-in-Charge  
 The Cochin College